

ABSTRACT

SOCIAL WORK

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2007

ORGANIZATION SUSTAINABILITY STRATEGIES AMONG SMALL NONPROFIT ORGANIZATIONS IN METROPOLITAN ATLANTA

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Dissertation dated May 2017

This study avers that the available nonprofit organization literature on social work administration is fundamentally flawed. It argues for a reevaluation of the available literature based on apparent errors in methodology and research design of previous research. Hence, this study addresses the gap in empirical literature with a specific focus on small nonprofit social services organizations financial management strategies among administrators.

The literature reveals that nonprofit organizational research excludes small nonprofit organizations and disproportionately presents a representation of large- and medium-sized nonprofit organizations as the norm for social services organizational financial operations. Furthermore, the empirical research excludes small non-profit organizations by design and offers findings that include generalizations that are

erroneously attributable to all nonprofit organizations. For example, previous studies that explored nonprofit organizational sustainability selected organizations with a minimum of \$100,000 in annual revenues or assets. This dissertation outlines the aforementioned errors in the first two chapters. In order to appropriately investigate the aforementioned, this study draws upon the Afrocentric perspective to supplement the dominate focus of the available literature on small nonprofit financial management.

In chapter three, this study explains the study's design rationale and presents this study's significance to the field of social work administration. Additionally, chapter three elucidates this study's contributions to nonprofit social service organizational research and knowledge. The research questions consider possible correlations between small nonprofit organizations' sustainability strategies and social work managers' education and experience. The study's research questions also consider how financial management strategies affect organizational sustainability. The research design notation *O* occurs through the developed questionnaire entitled "Nonprofit Organizational sustainability Survey." Statistical procedures examined grouped questions by themed content and computed the group variables scales: financial management, business experience, educational influence, organizational sustainability strategies, entrepreneur activities, and budget planning.

This study's findings show that more than two-thirds of respondents reported that they had experiences with establishing a nonprofit organization; however, they are more comfortable working with clients than conducting financial management tasks.

ORGANIZATION SUSTAINABILITY STRATEGIES AMONG SMALL NONPROFIT
ORGANIZATIONS IN METROPOLITAN ATLANTA

A DISSERTATION
SUBMITTED TO THE FACULTY OF CLARK ATLANTA UNIVERSITY
IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR
THE DEGREE OF DOCTOR OF PHILOSOPHY

BY
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ATLANTA, GEORGIA

MAY 2017

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ACKNOWLEDGEMENTS

To begin, I give all honor to God who sustained me throughout this journey. “I am, because we are; and since we are, therefore I am” (Mbiti, 1970, p. 141). I would like to acknowledge my father, Reverend Willie C. King, for the unconditional love I have felt all my life; my mother, Mary King Wright; my siblings, Darryl King, MBA, and Sharon King Dudley, Esq.; and my aunt LaFran Moore for loving me their way. I would like to acknowledge my husband, Darryl Mays, and my children—Kemuel, Ayanna, Niara and Kai—for enduring the long weeks, months, and years of studying with me.

Special thanks to my in-laws, Dougal Mays and Dorothy Mays, and my aunt Helen Williams for the childcare services they provided to my children while I completed my evening classes. Additionally, I want to acknowledge my lifelong friends, Dr. Sharon “Sally” Williams and Katrina Roberts Avant. In addition, I would like to acknowledge friends who provided encouragement throughout this journey: Mrs. Merita Roberts-Croll, MPA, Dr. Shaun E. Johnson, Dr. Velma McCray, and Mr. Purnell Motley, MSW.

Additionally, I have to acknowledge the following faculty and staff: Dr. Sarita Davis, Dr. Naviar Calloway, Dr. Joanne Rhone, Dr. Robert Waymer, Dr. Therthenia Lewis, Dr. Gerry White, Mrs. Claudette Rivers-King, Mrs. Winzer, and Robert Edwards. Also, I am thankful to Dr. Rosalyn Harper for her counsel with the Afrocentric perspective. Lastly, I am most grateful to Dr. Richard Lyle, for his invaluable guidance, patience, and continued motivation throughout my matriculation.

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LIST OF ABBREVIATIONS

CEO	Chief Executive Officer
DFCS	Department of Family and Children Services
ED	Executive Director
GST	General Systems Theory
IRS	Internal Revenue Services
NOSQ	Nonprofit Organizations Sustainability Questionnaire
NPSSO	Nonprofit Social Services Organization
NPO	Nonprofit Organization
NTEE	National Taxonomy of Exempt Entities
SOI	Statistics of Income
UWA	United Way of America

CHAPTER I

INTRODUCTION

Social work administrators often oversee programs and services with tunnel vision, and this tunnel vision seriously limits their ability to help small nonprofit social services organizations (NPSSO) achieve optimal sustainability. To some extent, small NPSSOs lack the predilection to survive by design. Previous research examined small social service nonprofit organizational sustainability by examining leadership qualifications (Austin, Regan, Samples, Schwartz, & Carnochan, 2011), resource development, and financial management strategies (Bowman, 2002; Bowsher, 1985; Brooks, 2006). However, these studies on nonprofit organizational sustainability approach the topic with a number of conflicting theories.

Multiple social science disciplines have studied nonprofit organizations' (NPO) management strategies (Baruch & Ramalho, 2006; Besel, 2000; Bess, 1998; Dobrai, 2010; Glisson & Martin, 1980; Moore, 1995; Salamon, 1999). However, research on approaches to operationalize nonprofit organizational sustainability is reticent and latent through multiple disciplines: economic, organization behavior, management, leadership and organizational development. Furthermore, over the past 30 years, theorists have examined organizations' productivity, structure, development and leadership strategies

and financial management. Some argue that large nonprofit organizations who receive more funding from governmental resources will have greater administrative complexity, use fewer volunteers, and have corporate-style board governance (Stone, Hager, & Griffin, 2001). However, they have given very little attention to how NPO acquire resources for organizational development and sustainability.

Early scholars theorize that an organization's survival requires organizational adjustments to align with its environment (Pfeffer & Salancik, 2005). In this regard, classical organizational theory and modern "structuralism" define organizations within similar and contrasting views (Burton & Obel, 2005). The former offers organizational fundamentals linking production to economic achievement, scientific management, and specialization that increases output and rational economic principles, which dictate social behavior (Shafritz, Ott, & Jang, 2005). The latter assumes that organizations' functional purposes occur through identified goals and objectives, which operate through defined rules and formal authority. Furthermore, organizations' structural design includes its environment, the products/services and technology/communication processes. Lastly, departmental specialization and division of labor increases quality product output, while structural flaws in restructuring the organization diminish.

Some scholars assert that organization structure (Glisson & Martin, 1980), leadership, and management skills (Bernotavicz, McDaniel, & Brittain, 2013) obscure strategic resource planning and resource development activities. On the one hand, scholars conceptualize organization structure through productivity and efficiency (Glisson & Martin, 1980). Selznick (2005) suggests that organizations contain both

economic and adaptive social structure components. On the other, scholars identify financial concepts, such as cost and return on investments, as strategies for effective social work administrators to measure efficiency (Brooks, 2006).

Other scholars argue that effective management orchestrates an organizational success (Austin, Regan, Samples, Schwartz, & Carnochan, 2011). In addition, nonprofit management scholars analyze nonprofit finance theories to encourage organizational efficacy and efficiency (Bowman, 2002). Similarly, these scholars debate effectiveness and efficiency strategies (Baruch & Ramalho, 2006) in order to explain organizational sustainability (Jegers, 2003).

Notwithstanding their varying approaches to organizational management, consensus has congealed among scholars who research sustainability practices in social service organizations. Most agree that nonprofit social service organizations perform valuable services; and they acknowledge the nonprofit sector's importance to the national economy and their well-documented public benefits (Salamon, 1999; Schwartz, Austin, & Cavanaugh, 2008). Additionally, scholars find agreement on organizational sustainability attributes and resource scarcity (Moore, 1995; Wiklund & Shepherd, 2003) among these organizations. They maintain that inefficient accounting measures contribute to the demise of most nonprofits (Brooks, 2006). Moreover, Pfeffer and Salancik (1978) posit that both internal and external environments of nonprofit organizations affect these organizations' survival, inclusive of other organizations they depend on for needed resources.

The complexity of nonprofit organization management goes beyond the interactive relationship within the organization's environment to the complexity of financial management and organizational sustainability. General system theorists conclude that an organization's survival is closely associated with its environment. Pfeffer and Salancik (2005) assume that organizations must be skillful in the acquisition and maintenance of resources.

Successful organization formalization and operations efficiency in daily activities effect nonprofit organizations' creation and sustainability. Brooks (2006) assigns the term efficient to nonprofits that maximize net revenues obtained through supplemental resources to financially support their core programs. Furthermore, Boleman and Deal (2008) suggest that the ethical imperative in organization structure is excellence. Excellence, in this context, defines the manager's ability to ensure that work productivity occurs according to standards and expectations in order to produce cost-effective outcomes. The authors (Boleman & Deal, 2008) explain that capital structure choices, such as debt and equity, vary in the source of equity. A comprehensive approach to understanding nonprofit organization capital structure includes managerial efficiency (Jegers & Verschueren, 2006).

Capital structure, profitability, and efficiency are key components to establishing nonprofit organizational sustainability (Jegers, 2003). Accordingly, traditional capital structure theories consider the cost of using capital (Jegers & Verschueren, 2006). Hence, the NPO capital structure attributable to the cost of using capital determines the efficiency level (Jegers & Verschueren, 2006). Research indicates that large nonprofit

organizations that are high producers also have cost efficient financial practices (Glisson & Martin, 1980). However, scholars view nonprofit social welfare organizations as economically inefficient (Brooks, 2006) and less focused on securing adequate profit margins or cost effectiveness (Kipley, Lewis, & Helm, 2008). While nonprofit organization efficiency literature is limited to NPO development, management, and leader's profile, a management control system must include financial management to support organizational sustainability (Finkler, 2009).

Research on NPO management control system seeks to identify and explain the prevailing circumstances for how nonprofit organizations obtain sustainability. However, profuse NPO literature espouses the challenges and barriers to organization survival (Burton & Obel, 2005; Frumkin & Andre-Clark, 2000; Gassler, 1998; Jegers, 2003; Kipley, Lewis, & Helm, 2008). Additionally, the NPO literature offers generalized resolutions: strategic management, leadership and management development, executive training, and nonprofit organization academic program development (Bowsher, 1985; Besel, 2000; Lofgren, 2011). However, these studies focus on medium to large nonprofit organizations who have achieved organizational sustainability through adequate funding sources.

Nonprofit organizations encounter the same financial challenges as for-profit organizations (Gassler, 1998). According to Kaplan and Norton (2001), nonprofit organizations are most often evaluated on achieving their mission rather than their financial sustainability. Others assume a correlation between sustainability and economic achievement (Fayol, 2005) and rational economic principles (Shafritz, Ott, & Jang,

2005). Economic scholars argue that, for a NPO to be efficient, it must have incorporation status and secure self-sustaining funding resources in its financial management practices (Bowsher, 1985). Finkler (2010) explains that nonprofit organizations have financial management duties, including accounting and finance, although these duties are not the focus of social service administrators.

Moreover, nonprofit organizations are plagued with business folklore restricting their ability to make profits. Some professionals posit that most NPO do not intend to make a profit when they are formally organized (Georgia Nonprofit Corporations, 2014). Similarly, in the nonprofit economics literature, traditional economists identify nonprofit organizations according to the non-distribution constraint on organizational profits (Valentinov, 2011). Consequently, nonprofit organization scholars espouse NPOs are subject to equity constraints and barrowing constraints that limit their options for capital structure (Jegers & Verschueren, 2006).

While nonprofit organizations economic worth is more than double the construction industry (Bauer, Richardson, & Collins, 2009), economic theorist offer no microeconomic internal functioning framework (Helmig, Jegers, & Lapsley, 2004) for nonprofit organizations. Whereas society views charitable organizations as a helping hand, economic scholars refer to nonprofit organizations as the third sector for economic growth (Bauer, Richardson, & Collins, 2009).

In what the literature ascribed as a billions dollar market, point zero five percent (.05%) of registered NPOs grossed annual revenues totaling more than 5 million dollars. This ability to generate revenues is in direct contrast to the notion that the nonprofit

sector should not make a profit (Urban Institute, 2014). For example, United Way of America (UWA), founded in 1887, is a federally recognized nonprofit organization. However, UWA did not obtain its 501 c (3) status until 1934, and it did not obtain reconfirmation until 1998. United Way of America's transformation over the years culminated into the nation's largest charity, with funds that total 4 billion dollars (United Way, 2012). Although very few nonprofit organizations have been able to rival the UWA's financial sustainability, the UWA financial success demonstrates that nonprofit organizations can generate substantial profit and organizational sustainability.

Ronald H. Coase's (1937) *Nature of the Firm* provides the precursor organizational economist build upon to determine organizational survival and growth (Shafritz, Ott, & Jang, 2005). Bess (1998) proffers nonprofit organization exhibit six common attributes in its first stage of organization life cycle: marshaling of resources, multiple and diverse ideas, entrepreneurial activities, little planning and coordination, formation of a niche, and prime mover. The author declares that start-up challenges manifest through fundraising activities.

The NPO literature suggests that organizational life cycles correlate with subpar managerial competencies and insufficient funding for programs and services operations. Many nonprofit organizations fail to understand resource dependency relationships and fail to make strategic decisions to ensure continued support (Pfeffer & Salancik, 2005). Additionally, research on management attempts to explain effective responses for organizations faced with environmental forces, shifting the organization's activities away from its mission and goals (Cowley, 2007). According to Blau and Scott (1962), an

organization's identified goals, objects, and tasks greatly impact the organization's formation and organization. Nonprofit organization typology creates directional paths toward the organization's mission and strategic decision-making processes.

Helmig, Jegers, and Lapsley (2004) explain, through resource dependency views, "organizations must be responsive to external demands and expectations to survive" (p. 107). In a study of social services agencies, respondents reported that reduction in supervisory staff decreased experienced staff morale, increase in caseload, cut in program services and length of treatment, and clinician layoffs, because of fiscal crisis (Bocage, Emeline E, & Riley, 1995). Subsequently, the research literature focused on directors' of nonprofit organizations need to develop new skills to meet the challenges (Brooks, 2006).

In contrast, the robust social work administration literature dilutes the criterion that defines organization efficiency. Social work administrators who concentrate on budget cuts and minimal service delivery (Moore, 1995) often mistake NPO efficiency concepts with regard to nonprofit organizational financial management. Moreover, efficiency practices gyrate around the manager's decision—which, according to Yukl (2008), "minimizes the cost of people and resources needed to carry out essential operations" (p. 709).

However, according to Moore (1995), when analyzed, program services efficiencies in nonprofit organizations demonstrates either high outcomes with little cost, high outcomes with high cost, little outcomes with little cost, or little outcomes with high cost. In this sense, the measurement of efficiency occurs by the unit cost of providing service (Glisson & Martin, 1980). Consequently, social work administrators need

financial management skills to increase revenue sources from state and local governments (Brooks, 2006). Furthermore, the author suggests that social welfare organizations spend disproportionally and inefficiently on non-program expenses. Hence, financial performance, in relationship to financial stability, requires revenue sources that support nonprofit efficiency (Schwartz & Austin, 2008).

Purpose of the Study

This study analyzed select challenges with regard to financial sustainability in small social services nonprofit organizations in Metropolitan Atlanta. Additionally, this study explored small NPOs and their diverse funding acquisition principles (Alvarez & Busenitz, 2001). This exploratory study examined financial management strategies among administrators of small NPSSOs. Appendix A Institutional Review Board Approval Letter provides authorization to conduct this research.

The primary objectives of this study were to advance the knowledge literature on small nonprofit organizational sustainability. The first goal illuminated the misuse and misunderstanding of the term “nonprofit” and its misapplications to administrators’ strategic financial management practices to secure multi-source funding. The second goal identified the financial management strategy options administrators most often used to support sustainability. Additionally, this study identified specific financial management skills that administrators perceive as most challenging to program sustainability and service operations. Lastly, this study identified a possible correlation

between organizational sustainability strategies and administrators' education and experience with implementing financial management practices.

Statement of the Problem

Organizational sustainability is relatively nonexistent for small social services nonprofit corporations in Georgia. Data extracted from the Internal Revenue Service's Statistics of Tax-Exempt Organization indicates that 47 percent of Georgia's tax-exempt organizations reported revenues, assets, or incomes less than \$100,000 dollars (Internal Revenue Services, 2014). Additionally, the Internal Revenue Service's Data (2014) indicated that approximately 20 percent of NPSSOs report annual revenue above \$100,000 dollars (Internal Revenue Services, 2014). However, only 17 percent reported revenue between \$10,000 and \$99,999.

Furthermore, the IRS reported that 82 percent of Georgia nonprofit social services organizations (NPSSO) report revenue amount less than \$10,000 dollars (Internal Revenue Services, 2014). The available data indicates that 14,652 NPOs in Georgia reported annual revenues and assets amounts less than \$10,000. This data demonstrates that Georgia's nonprofit organizations failed development and management practices, since they were not able to acquire sufficient revenue (Georgia Nonprofit Corporations, 2014).

Approximately 57 percent of Georgia's active nonprofit organizations concurrently registered with the Internal Revenue Service are tax-exempt organizations (Urban Institute, 2014). However, Georgia Nonprofit Organizations experienced

administrative dissolutions at a distressing rate, relative to annual Georgia SOS corporation filings. Accordingly, in February 2011, there were 65,123 non-profit organizations registered with the Georgia Secretary of State Division of Corporations (SOS-DOC) as active corporations. In September 2010, the Georgia SOS-DOC administratively dissolved 67,025 non-profit corporations established between January 1, 2007 and December 31, 2010 (Georgia Corporation Division, 2011).

Research Questions

Contributing factors for nonprofit social service organizational sustainability are administrators' financial management skills. To explore administrators' financial management skills and educational background, this study purports research questions derived from the review of literature related to nonprofit organizational sustainability and financial management strategies. The research questions are:

1. What is the relationship between financial management in small nonprofit organizations and the education of the social work administrators?
2. What is the relationship between budgeting and organizational sustainability in a small nonprofit organizations?
3. What is the relationship between the entrepreneurial activities in small nonprofit organizations and the education of social work administrators?
4. What is the relationship between business experience and organizational sustainability strategies?

Hypotheses

From an organization perspective, this study identifies the client as the organization or the individual within the organization delegated with control. Some argue that nonprofit managers with Social Work degrees are not sufficiently prepared to assume responsibilities afforded to a nonprofit organization. Hill, Ferguson, and Erikson, (2010) proffer an expansion of social work educational preparation in order to emphasize macro practice social work administration. Subsequently, this study adds to the nonprofit organization literature through the following null hypotheses:

1. There is no significant statistical relationship between financial management in small nonprofit organizations and the education of social work administrators.
2. There is no significant statistical relationship between budgeting and organizational sustainability in small nonprofit organizations.
3. There is no significant statistical relationship between the entrepreneurial activities in small nonprofit organizations and the education of social work administrators.
4. There is no significant statistical relationship between business experience and organizational sustainability strategies.

Significance of the Study

This study recognizes that a gap in the literature exists on the financial management skills of social work administrators, specifically in small nonprofit

organizations. Social work macro practice framework has limited guidance for social work administration efficient practices for nonprofit sustainability. Over the past 40 years, social work administration has received an abundant amount of attention in social work academia. However, an often-unexplored question is this: what sustainability challenges do social work administrators experience in small nonprofit organizations?

Accordingly, this study stipulates that small nonprofit organizations neglect financial management practices. Data analyses identify financial management practices of social work managers in small social services nonprofit organizations and discuss its impact on organizational sustainability. This study analyzed select financial management challenges in developing and maintaining organizational sustainability within small social services nonprofit organizations in Metropolitan Atlanta.

This study's findings contribute to nonprofit organizational development literature and social work administration literature. The findings amalgamate nonprofit management, leadership competencies and organizational sustainability literature, to inform policy, educators, and social work practitioners. This could proffer to small social services nonprofit organizations' social work managers guidance to be not only effective but also efficient in their strategic decision-making.

The significance of the study is to apply theory to practice in social work administration. This study expands the knowledge literature through analysis of small nonprofit organizational financial management practices. First, the background of the problem demarcates the challenges and barriers inherit to small nonprofit organizations and their leadership. Secondly, the statement of the problem addresses the gap in the

focus between nonprofit management efficiency and organizational sustainability. Lastly, this study provides a narrative description obtained from respondents' beliefs toward NPO sustainability; correlates social work managers' experience and education with their organizations' financial management strategies; and identifies specific sustainability strategies nonprofit managers perceive as most important for funding.

Definition of Terms

Robbins (2006) frames select historical events to define the nonprofit sector within the United States. The author interconnects laws, religion, last wills and testaments documents in Western philanthropy. Some scholars explain that a *nonprofit organization* is a business classification, granted to organizations that meet specific tax-exempt income (Arnsberger, Lundlum, Riley, & Stanton, 2008) requirements in business structure, capital structure, and organizational purpose. For purpose of this study, *small nonprofit social services organizations* (NPSSO) are “collectivities oriented to the pursuit of relatively specific goals and exhibiting relatively highly formalized social structures” (Scott, 2003, p. 27); registered with the Internal Revenue Service (IRS); meet IRS determination as 501c3 business entities.; and have less than \$100,000 in annual revenues.

Scholars acknowledge that statistical procedures explain organizational complex systems (Scott, 2003). Organization scholars cite complexity as an issue of control through the organization's structure, strategies, and practices (Dooley & Van de Ven, 1999). Thompson (2005) explains *organization complexity* through synergy concepts

within a larger environment, which instigate the complexity in the strategic decision processes of nonprofit organizations motivated by survival, stability, and sustainability practices.

Often, the literature refers to organizations as efficient in an effort to describe sustainable practices. However, these terms are not synonymous in describing characteristics of nonprofit organizations. The term *efficiency*, in general, speaks to the result of an action. Webster-Merriam defines *efficiency* as effective operation as measured by comparison of production with cost (as in energy, time, and money) or the ratio of useful energy delivery by a dynamic system to the energy supplied to it. In this view, *efficiency* in organization management can be “measured by the ratio of resources utilized to output produced” (Pfeffer & Salancik, 2005, p. 526).

According to Scott (2003), social work administrators “...transform [organizational] inputs in such a way as to prolong its own survival or self-maintenance” (p. 89). Hence, Organizational sustainability is a process of continuous effort to maintain financial advantage (Jegers & Verschueren, 2006). Additionally, organizational sustainability framework includes organization maximum growth rate (Jegers, 2003) and diverse funding acquisition (Alvarez & Busenitz, 2001) principles. Furthermore, *capital structure* “refers to the mixture of financing methods: debt [and] equity...” (Bowman, 2002, p. 298).

This study begins with an historical context instituted in the adaptation of British culture in the formation of providing social welfare. During Queen Elizabeth’s reign, governmental authority instituted social welfare policies, outdoor and indoor relief for the

deserving poor or *deserving unemployed*. By Poor Laws definition, the *deserving poor* were individuals with a demonstrated need due to illness or youth. Additionally, the *deserving unemployed* referred to those who had a willingness to work but were unable to secure employment (Blau & Abramovitz, 2007). This study's framework accepts and adopts Blau and Abramovitz's (2007) ideology that "*social welfare policy* refers to the principles, activities or framework for action adopted by a government to ensure a socially defined level of individual, family and community well-being" (p. 20).

CHAPTER II

REVIEW OF LITERATURE

The review of literature establishes past and current knowledge derived from interdisciplinary fields seeking to understand organization financial management and sustainability practices within nonprofit organizations. The founding principles for charitable organizations in the U.S. are a mosaic of Afrocentric and Eurocentric perspectives. The literature review provides a thorough presentation of historical works that encapsulate organization theories from both Afrocentric and Eurocentric perspectives.

This study assumes the inefficiency of social work administrator's knowledge, skills, competencies, and business orientation manifests within small social services nonprofit organizations' sustainability practices. Additionally, the literature review incorporated scholarly, peer-reviewed research articles on nonprofit organization management, which identify social work administration environmental challenges that shift the organization's activities away from its mission and goals (Burns & Stalker, 2005; Cowley, 2007; Fiss & Zajac, 2006; Williams & Rains, 2007).

This chapter begins with a historical discussion outlining the nonprofit sector background and its impact on modern day NPO structure, business classification, and fiscal restraints. Second, the literature review transitions to a discussion of social work

administration challenges, entrepreneurial orientation concepts, and nonprofit financial management, which affect organizational sustainability strategies. Lastly, chapter two concludes with an explanation of the theoretical framework used for the foundation for the research design and questionnaire development.

Historical Background

This study offers the historical context for nonprofit organization financial management framed with an eclectic assemblage of diverse perspectives. To begin, the lessons about charity in early Christian literature and proper charitable practices generated new faiths throughout the ancient world (Robbins, 2006) and provided the foundational principles for nonprofit organization development. Some Afrocentrist scholars believe that “all theories, models and paradigms of human behavior are inherently culturally biased or ethnocentric” (Graham, 1999, p. 109).

According to Asante (1983), the “truth of history [and its] absolute commitment to the discovery of truth” (p. 12) is unique to the Afrocentric perspective. Moreover, the author affirms “[t]he gates of world power are kept by guardians who conference among themselves to secure their places and to thwart African communication or economic maturity, on the continent and in the diaspora” (Asante, 1983, p. 8). Whereas the Eurocentric perspective uses the term *altruism* (Gassler, 1998), the Afrocentric perspective (Asante, 1980) employs humanistic values, which are fundamental to the development of healthy families and communities.

As a starting point, the literature review begins with grounding charity activities to ancient Egyptian beliefs and values. Charitable activities are evident in ancient Egypt; however, some scholars debate charity activities' origin according to their geographic location. Harvell (2010) summarizes some noted Afrocentrist views, presented in the literature on African-centered humanism principles. These views coalesce into a five-point humanistic manifesto that the author presents. These Afrocentric humanistic values constitute: (1) all human beings have inherent rights and dignity; (2) environmental conditions that support human development and growth; (3) community well-being and survival is paramount; (4) protection for the most vulnerable; and (5) individual commitment to peace with other human beings, with nature and with the Spirit.

Asante and Ismail (2009) offer a thorough comparison of ancient Egyptian religion and early Christian beliefs through the examination of two African philosophers-Akhenaten and Origen. The authors explain Akhenaten's heritage as the hier and successor to the 18th Kemet dynasty's Pharaoh Amenhotep IV. Furthermore, the authors surmise and "demonstrate the longevity and resilience of ... conceptions of early African civilization ... ancient wisdom and theology was retained in the popular culture to impact the thinking of the leading intellectuals of the early Christian period" (p. 297). According to the authors, Akhenaten is credited with giving "the world a creator who had physical hands that reached within the range of humanity" (p. 302). Additionally, the authors exclaim that Origen's writings are significant in the history of the early Christian Church. Subsequently, the authors conclude, "Akhenaten appears more consistent with the

establish contours of Egyptian theology and ultimately related to the monotheism of Origen and the rise of Christianity in Egypt” (p. 303).

African community practice traditions are an early example of providing for the poor and misfortunate. Avoseh (2012) educates readers with the proclamation, “proverbs are the intellectual source of encoding and decoding across all strata of human endeavor...[that] involves criticality, observation, and the totality of processed life experiences” (p. 240). The literary African traditional practice of oral teachings with proverbs (Avoseh, 2012) demonstrated in both ancient times and more modern times that the community tradition provides the context for charity to the poor and needy. The often-quoted expression, “it takes a village,” is an African proverb that emphasizes collective responsibility (Graham, 1999). Modern forms of this expression demonstrate the ability of communities to assume for the care of children, especially disadvantaged children.

Some scholars argue that charity principles manifest in different ancient civilizations. Robbins (2006) selects ancient Judaism as the origin for charity activities. Robbins avers that the first five books of the Bible establishes the origins of charitable activities. Specifically, the author documents his argument by referencing the Israelites’ flight from bondage in Egypt. Additionally, the author argues that Greek and Roman civilizations had a profound culture based on charitable activities. However, other scholars explain that the Anu people of Kemet were black, and this revelation establishes ancient Egypt, more historically referable as Kemet, as the fountainhead of charitable activity (Asante & Ismail, 2009; Graham, 1999; Okafor, 1991).

Robbins (2006) contends “no brief survey...can do justice to the richness and variety of Christian options about charity and the proper enactments of that viture” (p. 22). For example, Shafritz et al. (2005) *Chronology of Organization Theory* infer that early charitable activities within organizations were established with biblical referenced events, where organization authority came into fruition. First, the authors cite five profound historical moments: 1491 BC, 500 BC, 400 BC, 370 BC, and 360 BC—at which time early writings were attributed to organization structure and management principles. While the essence of the biblical text references Moses, and establishes and delegates tribal authority in mediation for disputes among the people, these pivotal moments are more aligned with the judicial systems. Others cited—Sun Tzus’s *The Art of War*, Socrates, Xanophon and Aristotle’s *The Politics*—offer guidance in organization practices that are best suited for governmental or religious organizations.

However, this study avers that the 30-31 AD biblical references: Mark 6:30-44 (King James Version); Luke 9:10-17 (King James Version); and John 6:1-14 (King James Version) represent early works which establish nonprofit organization structure, management and leadership activities. In particular, this period is noted for the well-documented “soup kitchen” operations Jesus organized to feed 5,000 people. This event is most quoted and discussed in terms of Jesus’ performing a miracle. However, with close analysis of the details, this event can be credited as an early establishment of nonprofit organization activities.

According to Luke 9:10-17 (King James Version), the disciples (volunteers) assessed a social issue (the populace were displaced, hungry, and without adequate means

to secure shelter or food) that needed immediate attention (direct services). In His servant leadership role (Robbins, 2006), Jesus addressed the social problem (poverty), devised a plan (strategic plan); delegated duties (organization hierarchy), and implemented the plan (work assignments and task activities distribution). Specifically, Jesus organized the multitude into groups of 50 persons (organization structure and design) and instructed each disciple to provide services to each group (effective leadership). He also delegated oversight (management) to his disciples (volunteers) to distribute the food. Through this plan, Jesus was able to meet the intended outcome (feeding the hungry) efficiently, as a surplus of food remained.

Modern philanthropy foundations experience philosophical drifts away from their initial purpose and predecessors. Contrary to ancient philanthropic practices, early modern philanthropic institutions, also known as *confraternities*, formed to meet the social needs of the poor, while disentangling Christian faith's motives to convert the "unbeliever" (Robbins, 2006; Johnson, 1998). In contrast to confraternity practices, 19th-century modern philanthropic practices in the US provided public services. These philanthropists, identified as "American industrialists, wishing to direct their newly acquired wealth toward a broad range of altruistic endeavors" (Arnsberger, Lundlum, Riley, & Stanton, 2008, p. 105).

Subsequently, society recognizes philanthropists for their contributions to charity. Charitable activity in the US evolved through cultural practices the English settlers held through religious affiliation (Robbins, 2006; Arnsberger, Lundlum, Riley, & Stanton, 2008) and existing British laws governing social welfare provisions (Zollmann, 1919;

Arnsberger, Lundlum, Riley, & Stanton, 2008). As postulated previously, charity to the “poor and needy” and nonprofit management can be traced back to biblical times. However, it was not until 1601 in Britain, with the Elizabethan Poor Laws, that a government codified charity activities and instituted taxation methodology for supporting the deserving poor (Blau & Abramovitz, 2007).

According to Blau and Abramovitz (2007), the Elizabethan Poor Laws of 1601 were “the single most important piece of British social welfare” (p. 235) policy. Prior to Queen Elizabeth I, England’s governmental view on poverty resulted from the pauper’s inability or unwillingness to plan sufficiently for their basic needs. However, Queen Elizabeth mandated nongovernmental funding sources, for the deserving unemployed, through a taxation program for provision for the deserving unemployed. The Poor Laws of 1601 provided the first safety net for destitute individuals and their families. This legislation introduced collective responsibility, which authorized property taxation to fund and administer social welfare services to the poor (Blau & Abramovitz, 2007). Consequentially, the Elizabethan statute limited civil donations designated to promote social welfare, which elevated the burden on government funding and decreased chances of popular rebellion by the poor (Robbins, 2006).

However, at the onset of colonial society, English immigrants journeyed across the Atlantic Ocean; sought a new life based on religious freedoms; and worked to gain opportunity for a better life. During the 66-day voyage, governing ideology polarized early settlers and culminated with the signing of the Mayflower Compact in 1620. The pilgrims formed a political group with governing rules for Massachusetts. While the

Mayflower Compact's intention was to establish civil governing rules, the new settlers continued with their English culture for providing for the poor (Johnson, 1998).

As others began to follow and settle in colonies, a mixed class of people became evident in those who came to establish or enhance their wealth, and those who looked for work. Overtime, the colonies established rank order and authority according to economic status: wealthy or poor. A brief prologue to "A Yeoman Planter's Tobacco Farm" depicts an example of an elitist during the seventeenth century (Johnson, 1998).

According to the author:

Robert Cole was a prosperous yeoman planter who owned a 300-acre tobacco farm in St. Mary's County, Maryland. The Roman Catholic Cole, his wife Rebecca, and their children had moved from England to Maryland....Compared to his neighbors, he was wealthier than most, but he had far less land than the wealthiest planters. (p. 30)

The literature provides a modern day example of the Eurocentric perspective on charity with the recount of a Mayflower event. Ten years after the first settlers landed at Plymouth, John Winthrop delivered his "A Model of Christian Charity" speech while in route to the Massachusetts Bay Colony (Johnson, 1998). As Winthrop becomes the first Massachusetts Bay Governor, his inaugural speech provides a precursor to his governing platform. Winthrop begins:

A Model Hereof.... God almighty in his most holy and wise providence hath so disposed of the condition of mankind, as in all times some must be rich, some poor, some high and eminent in power and dignity, others mean and in

subjection...to manifest the work of his spirit: ... so that the rich and mighty should not eat up the poor, nor the poor and despised rise up against their superiors and shake of their yoke...All men ...ranked into two sorts, rich and poor... (Johnson, 1998, p. 45)

Overtime social welfare policies and practices—charitable activities in the US—experienced the impact of political power instituted in the wake of the 1776 Declaration of Independence. As with the Elizabethan Poor Laws, early social welfare policies and practices in the US included *farming out*, *outdoor relief*, and *indoor relief*. Whereas colonial society public officials saw the importance to establish social welfare policies and practices, poor relief was a facsimile of the Elizabethan Poor Laws, which continued in place in most states until 1802 (Blau & Abramovitz, 2007).

Early forms of charitable organizations, including private philanthropy and volunteer associations, had diverse mission for “schools, churches and other voluntary organizations designed to provide services to the public in the United States” (Arnsberger et al., 2008). Colonies established and adopted practices, authorized by officials, to care for the poor within their townships. While township officials assumed the primary charge to care for the deserving poor, other organizations began to supplement charitable activities, as costs escalated.

From the onset of the new world order, charitable organizations were “caught in the crossfire,” as the federal government sought to annex all authority from Britain; the Declaration of Independence ushered in autonomy for the thirteen colonies. Blau & Abramovitz (2007) assert that social reform during this period experienced barriers

throughout the federal and state levels of government. Zollmann (1919) describes how autonomy was ensured by an abrupt execution of new legislation for some states.

Autonomy in many instances occurred through case laws and legislation.

Appendix B Social Welfare Policy Frame for Tax-exempt Organizations provides the chronology of US federal laws that established, recognized, and defined activities for tax-exempt organizations. Scholars agree that the nonprofit sector's complexity (Dobrai, 2010) stem from a mosaic and divergent set of federal and state laws (Arnsberger, Lundlum, Riley, & Stanton, 2008; Robbins, 2006; Walters, 2002; Zollmann, 1919). The authors believed that, in Michigan, the Congress of 1805 repealed all laws to reset defects in the legislative department by repealing them all. For example, this repeal practice was set in motion, in Virginia, by the following legislation:

Whereas, Virginia...continue in force...the common law and all English statutes of a general nature....The general convention of the state at once passed...were continued in full force and made the rule of decision till altered by the legislative power of the new state. This ordinance...was repealed in 1792 by a statute providing that: no such statute or act of parliament shall have any force or authority with this commonwealth. (Zollmann, 1919, p. 92)

According to Robbins (2006), organized charitable activity is lawful and carefully regulated by federal and state government. As with the Elizabethan Poor Laws, in meeting the needs of the poor, the codified U.S. laws, included language that directly applied to the profits of organizations formed for charity purposes. In essence, tax-exempt nonprofit organizations must adhere to profit restraint policies that evade for-

profit organizations. However, it was not until successful businesspersons, unlike Carnegie and Rockefeller, began to funnel profits into organizations. These donations were efforts to circumvent paying business taxes. Subsequently, U.S. legislation began to include language that directly applied to the profits of organizations formed for charity purposes.

Historically, the U.S. nonprofit sector's formal existence grew out of legislation grounded in the governance of organization acquired and redistributed funds practices. Early legislation enacted sought to define and distinguish charitable organizations, seeking exemption from the Federal income tax, from other forms of businesses. Arnsberger et al. (2008) explain that the Tariff Act of 1902 provided the founding structure and purpose of nonprofit organizations legislative policy in America. Tax-exempt status was granted to organizations that formed for charitable purposes and that had income which could not inure to benefit an individual related to the organization (Arnsberger et al., 2008).

The legislation is a compilation of United States tax codes. These tax codes governed resource allocations and affected the social welfare system and policies. The earliest statutes associated with nonprofit organizations, enacted between 1894 and 1936, manifested as tax-levy exemptions. Business owners began to use creative interpretation of the tax-levy exemptions, later identified as tax-fraud schemes. The prelude to the Tariff Act of 1894 ensued from tax-fraud schemes (Arnsberger, Lundlum, Riley, & Stanton, 2008). Nonprofit Corporations' structure, domain, boundaries, governance,

accountability, and financial management has been debated, since the provision for business tax relief claims was introduced under the Tariff Act of 1894.

Nonprofit Organizations' Entrepreneurial Activities

Entrepreneurial behavior in nonprofit organizations (NPO) is limited and a NPO entrepreneurial framework is lacking within nonprofit organization research (Morris, Coombes, & Schindehutte, 2007). The NPO research contains disjointed theories, with little empirical evidence (Anheier & Ben-Ner, 1997) for which social work practitioners would find useful in developing a sustainable nonprofit organization. However, nonprofit organizations are increasingly adapting entrepreneurial strategies to maintain organizational sustainability (Germak & Singh, 2010).

A review of literature connotes a fragmented and disenfranchised definition of entrepreneurship (Lumpkin, 1996). Bess (1998) entrepreneurial activities concept research excepts Webster's entrepreneur definition as a person who organizes and manages a business undertaking, assuming the risk for the the sake of the profit. The author argues that entrepreneurial activities exist in nonprofit organizations with adjustment to the Webster definition. However, the author excludes an explanation, definition or description for entrepreneurial activities. Furthermore, the author notes that personal financial gain motivate entrepreneurial activities, where risk-taking is key.

Some assert that entrepreneurship scholars' typologies lack consensus on characterizing entrepreneurship (Lumpkin, 1996). Prior entrepreneur literature align entrepreneur definition with either normative perspective, interpretive, dialogic approach,

or a critical approach (Howorth, Tempest, & Coupland, 2005). Lumpkin (1996) argues entrepreneurial orientation occurs through processes, practices and decision-making activities prior to entering the industry. Furthermore, entrepreneurial orientation activities are predictive indicators for nonprofit organizations sound business practices and sustainability.

Other scholars define entrepreneurial orientation as a strategy for decision-making styles, methods and practices (Wiklund & Shepherd, 2003). Kuratko, Ireland, and Hornsby (2005) explains “entrepreneurial actions are any newly fashioned behaviors through which companies exploit opportunities others have not noticed or aggressively pursued” (p. 60). Furthermore, entrepreneurship convey a neutral preference to either identifying and pursuing existing opportunities or investing in a new venture; but emphasize the primary task for entrepreneurs is resource acquisition.

Mason and Harvey, (2013) provide a historical business lineage for entrepreneurship research culminating in three major domains: entrepreneur and entrepreneur behaviour, environment, and entrepreneurial opportunities. According to Shockley and Frank (2010), entrepreneurship is innovative thinking conducted prior to formal establishment of the business. Others have expanded entrepreneurship to include innovative business decisions and actions by a individual within the agency (Kuratko, Ireland, & Hornsby, 2005; Linton, 2013; Mason & Harvey, 2013).

Some scholars debate the distinction between business entrepreneurship and social entrepreneurship (Cukier, Trenholm, Carl, & Gekas, 2011). Germak and Singh (2010) clarifies social entrepreneurship terminology, as applied to the social work field,

as programs and fiscal innovation associated with realizing social change executed utilizing sound business strategies and skills. In contrast to entrepreneurship, social enterprise is a financial strategy available to nonprofit organizations, which may produce stable self-sustaining and efficient funding source.

In terms of social entrepreneurship, Cukier et al. (2011) suggest that entrepreneurs incorporate six essential components: social criteria, economic criteria, concrete goals, and tendency towards paid work. However, Morris, Coombes, and Schindehutte (2007) suggest that entrepreneurship “can conflict with the job demands, focus and skills of the nonprofit manager.” Social entrepreneurship literature is replete with fragmented definitions; however, most have innovation and social value as key components (Cukier, 2011 et al.).

Social Work Leadership and Administration Challenges

Over the past 40 years, social work administration has received an abundant amount of attention in social work academia. Sheafor and Horejsi (2003) explicate social work conceptual frameworks can be categorized as theories of social work. While the former focuses on clients and helping activities, the authors suggest that the latter explains the social work profession’s “purpose, domain and character within society... [Moreover, it] describe what the profession is all about and why it functions as it does (Sheafor & Horejsi, 2003, p. 50).

Social work administration literature documents challenges with organizational sustainability (Austin, 2003; Austin, Regan, Gothard, & Carnochan, 2013; Besel, 2000;

Brooks, 2006; Watson, 2012). Most prominent challenges ascend from increases in competitive resource acquisition and performance outcome demands (Morris, Coombes, & Schindehutte, 2007). Social work managers regularly face resource development and organizational environmental issues (Hopkins & Hyde, 2002). Additionally, social work managers experience challenges from inaccurate perceptions of external demands or from patterns of dependence on the environment (Pfeffer & Salancik, 2005).

According to a study by Hopkins and Hyde (2002), social services managers have encountered the same challenges and have applied the same task or problem solving methods for more than ten years. Comparable disciplines in human service administration experience similar plight in acquiring administrative skills (Packard, 2004). Social services managers's administrative core principles require formal education to master the skills and competencies in their daily tasks (Hill, Ferguson, & Erikson, 2010). However, core principles and competencies lack censuses between scholars (Packard, 2004). Furthermore, social work administration scholars' debate which graduate degree program curricula are most appropriate for nonprofit management (Jervis & Sherer, 2005; Hoefer, 2003; Packard, 2004).

Some argue that nonprofit managers with social work degrees are not sufficiently prepared to assume responsibilities afforded to a nonprofit organization chief executive officer, executive director, or manager (Gibbons, 2009; Hoefer, 2003; Wilson & Lau, 2011). Wilson and Lau (2011) proclaim that social work administration challenges begin with a lack of well-trained and prepared leaders in nonprofit organizations. Others find agreement in acknowledging that nonprofit top executives must acquire the business

operation knowledge and skills (Bowman, 2002; Wimpfheimer, 2004), which are often excluded from social work graduate programs (Lam, Wong, Hui, Lee, & Chan, 2006).

Social work administrators face the daunting challenges inherent in the process of translating the nonprofit organizations' mission statement into quantifiable financial management goals. According to Bauer, Richardson and Collins (2009), the two questions social work administrators must answer concern capital acquisition strategies and investment decisions. Furthermore, social work administrators are more likely challenged with financial management concepts, practices, skills or tools such as maximum growth rate (Jegers, 2003), diverse funding acquisition (Alvarez & Busenitz, 2001), and financial leverage (Jegers & Verschueren, 2006). However, the research literature typically skews toward the hypothesis that social work administrators may operate without the needed financial knowledge and management skills, how to acquire the needed expertise, and how to transfer newly acquired skills for organizational sustainability (Linton, 2013).

Brody (2005) contends that social services managers experience challenges with balancing the budget; he offers strategic financial and administrative activities to reduce organization costs. Furthermore, the author cautions human service managers to avoid excessive dependence on one funding source. Additionally, Jegers and Verschueren (2006) point out that financial institutions and creditors seldom lend money to NPOs, whether formal loans or credit sales.

Innovation and inspiration are optimum for managers (Hopkins & Hyde, 2002) to combat nonprofit organization fiscal constraint challenges (Wilson, 2011). However,

research indicates that social work managers address organizational sustainability challenges and barriers through social work policy planning and program development, without the financial knowledge of underlying perspectives (Scott, 2003).

For financial management of nonprofits, the literature correlates some challenges with decreases in federal funds' impact on human service organizations' traditional resource funding strategies (Schwartz & Austin, 2008). Bess (1998) concludes "raising money is one of the most challenging, difficult, and frustrating" (p. 44) tasks during start-up. Frumkin and Andre-Clark (2000) argue non-profit organizations may experience resource deficiency due to (a) the lack of large-scale information technology and management experience; (b) the inability to absorb risk and raise capital; and (c) the difficulty in recruiting and retaining the very best management talent. However, most prominent challenges ascend from increases in competitive resource acquisition and performance outcome demands (Morris, Coombes, & Schindehutte, 2007).

Consequently, the literature suggests that the lack of sustainability attributes resource scarcity (Moore, 1995; Wiklund & Shepherd, 2003) and inefficient accounting measures contributes to an organization's demise (Brooks, 2006).

However, research suggests that social work leadership and management skills are underdeveloped and stem from social work administration's dearth of empirical research on nonprofit organizations' financial management (Austin & Kruzich, 2004). Social work administrators' leadership and management skills are paramount for nonprofit organizational sustainability (Hoefer & Sliva, 2014; Perlmutter, 2006). Some argue that social work administration curriculum development accentuates managerial competencies

for effectiveness (Austin, Regan, Gothard, & Carnochan, 2013; Austin, Regan, Samples, Schwartz, & Carnochan, 2011; Packard, 2004; Patti, 2003).

Seemingly, an effective social work administrator's purpose is to address the organization resource acquisitions and establish management control systems that minimize dysfunctional performance (Wilson, 2011). Martinez-Brawley (1995) decrees social work administrators are recognizing that organizational stability is no longer a measure of success in providing social services to people. Mawhinney (2005) describes effective leadership as the leader's ability to effect change in subordinates' behavior toward efforts to achieve desired outcomes. Schwarts et al. (2014) offer varying dimensions and elements to effective leadership.

Effective leadership is a broad concept associated with nonprofit organizational effectiveness. The objective of changing behavior among organizational members at lower levels in an organization's hierarchy occurs when the leader's behavior is changed. Furthermore, leadership behavior, activities, and actions may influence strategic decisions whose impacts produce minimum change in the organizational systems (Pfeffer & Salancik, 1978).

Others that have studied effective leadership presuppose that the correlation for effective nonprofit organization success exists with leadership monitoring productivity with performance measurement data. Bolman and Deal (2008) suggest that the ethical imperative in organization structure is excellence. Excellence, in this context, is the manager's ability to ensure that work standards and expectations produce cost-effective

outcomes. An organization's survival rests in management's ability to transcend an exclusive rational perspective ideology and embrace a natural systems perspective.

However, according to the program evaluation findings from an eight county social services leadership development program, participants' low post ratings in fiscal essentials evidence the need for continued development after programs' completion (Coloma, Gibson, & Packard, 2012). Others find agreement in acknowledging that nonprofit top executives require the business operations knowledge and financial management skills (Bowman, 2002; Wimpfheimer, 2004), which are often excluded from social work graduate programs (Lam, Wong, Hui, Lee, & Chan, 2006).

Social work administrators' knowledge, skills, and abilities are rooted in macro-level focused courses. Research findings indicate that approximately 88 percent of social work managers, in macro-practice and a macro/micro-hybrid concentration, who obtain administration and management competencies during their MSW articulation, were satisfied with their decision to obtain an MSW (Mor Barak, Travis, & Bess, 2004, p. 31). Contradictory to "social work's commitment to social justice... macro practice is not always viewed as a central component to social work practice and education" (Hill, Ferguson, & Erikson, 2010, p. 515).

In response, the authors espouse that social work education programs should include macro-practice content, establish macro-level field placements, and provide macro-level faculty mentors (Hill, Ferguson, & Erikson, 2010). Furthermore, macro-level social workers' importance to administration is not recognized by the social work profession. Social work management scholars assert that macro-level social work

provides improvement and changes for administrative practices (Hill, Ferguson, & Erikson, 2010) that promote organizational sustainability. These authors' critique of the social work profession as one that identifies social workers' polarized commitment to either macro- or micro practice.

For example, Hill et al. theoretical framework excludes or fails to discuss social work administration as an essential component to macro practice; however, the authors suggest, "one imperative calls for models of sustainable business and management practice to be taught and practiced" (p. 523). Additionally, Netting and O'Connor (2005) assert that macro-level social workers are empowered by management knowledge and its connection to underlying assumptions.

According to Mor Barak, Travis, and Bess (2004), while macro practice encompass management and administration, there is no sufficient knowledge about the effectiveness of macro field experiences in preparing social workers to become competent managers. However, social work faculty recognizes the need to train social work students in macro practice, so they are adequately prepared to assume leadership responsibilities (Dooley J. , 2009). Although "research documenting the macro practice field experience of social work students is scarce" (Barak, Travis, & Bess, 2004, p. 23), challenges in teaching macro practice can be mitigated through creative curriculum courses, macro-level instruction across MSW programs, and field settings amenable to macro level experience (Dooley J. , 2009).

For schools of social work, outcome based strategic planning assumes MSW professional tenure encompasses leadership role in human service organizations.

Perlmutter (2006) concludes that a comprehensive MSW curriculum design offers leadership principles applicable to various roles in social work administration. Packard (2004) offers three principles in the “design process for a curriculum using a strategic planning perspective” (p. 16). The three design principles themes are: data collection and analysis, monitoring and program quality, and incorporating learning organization concepts. Regular communication in the curriculum development process focuses on the data collection and analysis principle. The second design principle employs benchmarking and best practices analysis “to track students patterns and characteristics of students admitted and their performance in classes and field to their final exam or thesis results, and ideally to their performance at work after graduation” (p. 16). Lastly, organization learning comprises individual knowledge transfer and skill mastery to other organizational members.

Schools of social work’s implementation of these three design principles convey commitment to ensuring MSW graduates are prepared (Packard, 2004) with knowledge and skills to lead an effective and efficient human service organization (Hoefer & Sliva, 2014). For example, in just one predominate social work journal, *Administration in Social Work*, a review of the literature between 1998 and 2014 produced both empirical and theoretical articles to support a social work administration curriculum design process using Packard’s (2004) three design principles.

Packard’s first design principle corresponds to studies in social work management literature that focuses on management competencies. According to Preston (2008), one

central concept is the field practice effect on management responsibilities. Doubille (2013) examines small-group learning impact on student learning communities. The implication for Master of Social Work graduates on their pursuit for leadership positions is contingent on how well their macro practice social work administration course prepared them for management (Wilson, 2011, p. 324) and macro responsibilities (Zippay & Demone, 2011, p. 412) in organizational sustainability. Additionally, Wilson (2011) study's design ensured "the administration course was carefully developed through guidance and input from experts in nonprofit agency management" (p. 329).

Divergent views extrapolate social work administration challenges noted within the proposed solutions. Social work management literature misaligned response to challenges is program performance or effectiveness driven management, total quality management, and administration advocacy (Patti, 2003). While Packard (2004) purports that an MSW curriculum design should include social work management competencies adopted by the National Network for Social Work Managers certification management skills-based competencies.

Afrocentric Social Work

According to Bowles (2016), Lloyd Yabura, former professor at Atlanta University Graduate School of Social Work (now the Whitney M. Young School of Social Work at Clark Atlanta University) initiated a teaching philosophy that incorporates afrocentrism into the social work school of thought. His teachings lead the school to adopt the Afrocentric perspective as a core focus for social work students. The

Afrocentric perspective materialized out of a conference, lead by Professor Lloyd Yarbura at Atlanta University in the late 1960's. This conference sought dialogue on the social urban unrest of the 1960's. Consensus from the conference adopted Afrocentricity as a theoretical perspective based on African ethos and grounded in humanistic values. Afrocentric social work students use the Afrocentric perspective as the core theory to explore, analyze and apply to social issues within diverse populations: and other assignments throughout their matriculation.

Accordingly, afrocentric social work is “a method of social work practice based on traditional African philosophical assumptions that are used to explain and to solve human and societal problems” (Scheile, 1997, p. 804). The objectives for Afrocentric social work focus is “to explore the efficacy of a variety of strategies and interventions designed to ameliorate the various social problems that plague millions of African Americans” (King, 1997, p. 81). Hence, Afrocentric social work provides the alternative perspective in the delivery of social services to African American families. This alternative perspective seeks to decolonize the standard methodology adhered to which addresses the social oppression of the African American community. According to Smith (1999),

Decolonization...does not mean and has not meant a total rejection of all theory or research or Western knowledge. Rather it is about cent[er]ing our concerns and worldviews and then coming to know and understand theory and research from our own perspectives and for our own purpose. (p. 39)

One aspect for decolonizing social work with African American families recognizes and incorporates spirituality into the framework of services (Graham, 2005; Mazama, 2007; Scheile, 1997). Schiele (1997) defines spirituality “as the invisible universal substance that connects all human beings to each other and to the creator (i.e., God)” (p. 805). The author further explains the Afrocentric social worker employs five methodologies to in service to the oppressed. Specifically, according to Schiele, Afrocentric social workers (1) transform people from suboptimal to optimal thinking; (2) fight against political, economic, and cultural oppression; (3) build on community strengths; (4) establish an effective professional relationship; and (5) establish mutuality within the professional relationship. This process shifts Afrocentric social work focus from materialistic values to humanistic values (Mungai, 2015).

Afrocentric social work foundational ideas are deduced from the collective scholarship writings on Afrocentricity. Afrocentricity is a theoretical framework of a collective thought or worldview in the analysis of social research (Winters, 1994). According to Mazama (2007), Afrocentricity originated at Temple University in the Africana Studies Doctorate program under the tutelage of Molefe Asante. While, Molefe Asante is credited with developing the much debated Afrocentricity theory, Alkebulan (2007), explains “[a]frocentricity had several important antecedents [which provided] Asante with a theoretical foundation to develop the Afrocentric idea ” (p. 416).

According to Winters (1994), “Cheikh anta Diop (1974, 1991), laid the foundations for the Afrocentric idea in education....to explain the role of Blacks in world history” (p. 171). The author further proclaims sources of afrocentrism corresponds

within classical writings by Drusilla D. Houston, Leo Hansberry, Joseph Ben Jochannan. Furthermore, Winters highlights W. E. B. DuBois's *The Negro* and "J. A. Rogers[']research [on]... (a) the antiquity of Blacks, (b) how and why races mix, and (c) inspirational and biographical sources of great Black men and women.... [as] the origin of this field of research" (Winters, 1994, p. 174).

Another Afrocentrist illuminate Asa G. Hilliard and Molefi Asante for "the Afrocentric idea in education" (Winters, 1994, p. 170). Mekada Graham (2005) articulates that Asante's *Afrocentricity: The Theory of Social Change* is an antecedent for afrocentic social work. The author contends that Afrocentricity

is in accord with social work's mission to promote humanitarian values and empower oppressed communities. Afrocentric social work gives voice to the cultural values, philosophies, experiences, and interpretations of black communities regarding the causes and resolutions of social problems. (p. 71)

Afrocentric, afrocentrism, and afrocentricity are abundantly referenced in diverse disciplines: education, psychology, mental health, social work, journalism, and religion (Cokley & Williams, 2005; Schiele, 2015; Winters, 1994; Yorke, 1995; Cheatham, 1990). Yorke (1995) explains that the literature interchanges the terms: afrocentricity and afrocentrism; and that the term Afrocentric is a derivative of the aforementioned terms. Consequently, the Afrocentric literature contains erroneous definitions, misinterpretations, misapplication and misuse of the terms afrocentric, afrocentrism, and afrocentricity (Mazama, 2007).

For instance, “Felder writes:....Afrocentrism means reestablishing Africa as a center of value and source of pride, without in any way demeaning other people and their historic contributions to human achievement” (Yorke, 1995, p. 7). However, Mazama (2007) sought to clarify the misunderstandings and misuse of afrocentricity in scholarly writings. The author declares Asante(1960), pioneer afrocentrist, established the term “afrocentrism” through his writings in black studies literature. Mazama (2007) further explains afrocentrism is “an intellectual approach based on the centrality of the African experience” (p. 394).

Graham (1999) explains “African-centered worldview or Afrocentric/Africentric worldview have been used to describe the cultural values of people of African origin and African descent throughout the world” (p. 111). According to Graham (1999), “the African-centered perspective postulates that African epistemologies, ideals, and values must be at the center of any analysis involving African Black peoples” (p. 110). The author further articulates the collective principles and values for African-centered worldview presented by afrocentric scholars. Accordingly, afrocentric principles and values are “the interconnectedness of all things; the spiritual nature of human beings; collective/individual identity and the collective/inclusive nature of family structure; oneness of mind, body, and spirit; and the value of interpersonal relationships” (Graham, 1999, p. 13).

Nonprofit Financial Management

Social work administration research indicates small nonprofit organizations that are structurally inept and resource deprived, experience management competency deficiency, which effects organizational sustainability and survival. The literature espouses a wide-range of financial management skills nonprofit organization managers need to employ for accountability and sustainability (Hassan, Waldman, & Shelly, 2013). For example, social work managers may identify the need to attend to budgeting and accounting responsibilities; however, the finance concepts associated with sustainability receives little attention. In order to achieve the mission and goals, social work administrators must maintain their organization's satisfactory financial status (Finkler, 2010).

Schwartz, Austin, and Cavanaugh (2008) conducted an extensive literature review of nonprofit financial management and proposed a research agenda to generate new knowledge applicable to strategic decision making practices in NPOs. In the authors' review of 1857 abstracts, 15 percent was coded Financing and Evaluating Nonprofits themed article. The literature review categorized-topics included financial management of nonprofits, sources of revenue, social enterprise, accountability requirements, program evaluation, and management information systems. Additionally, Bess (1998) proffers nonprofit organization exhibit six common attributes in first stage of organization life cycle- marshling of resources, multiple and diverse ideas, entrepreneurial activities, little planning and coordination, formation of a niche, and prime mover. Subsequently,

nonprofit financial management principles are the cornerstone to organizations' surplus and sustainability, over time.

Overwhelmingly, NPOs founders, whether individuals or a small group of individuals with shared vision, priority agenda focuses on resource acquisition. However, founding members lack direct experience in resource development activities (ie. fundraising or grant writing). Bess (1998) examined new nonprofit organizations developmental-life stages through interviews with six NPOs founders. The author's findings indicates that nonprofit organizations founders have similar characteristic, qualifications and experience, resource development expectations and assumptions.

The study ascertained that founders had no previous experience with starting a business, no experience with social services and motives were not linked to individual financial gain. The findings concluded that NPO founders sought both cash and noncash resources: and that the funding resource options varied from formal systems, professional networking, private foundations and forprofit corporation. Additionally, founders secured revenue through program service fees, government grants and contracts (Bess, 1998).

Contrary to the "no profit" misnomer, it is natural for all business organizations to pursue a profit to operate and to seek substantial profits to operate efficiently (Bowman, 2002). Some scholars stipulate that nonprofit organization cannot make profits; however, by deductive reasoning, a nonprofit organization is a business classification granted to organizations that meet specific income tax-exempt. Likewise, Valentinov (2011), argues the nondistribution constraint does not prohibit nonprofit firms from earning financial surplus. An alternative conceptual framework for financial management

activities in nonprofit organizations exchanges the term *surplus* for *profit*; and defines risk in context of performance outcomes.

Nonprofit organizations key financial decision-making elements seek to achieve maximum benefit through mission aligned financial management goals and objectives; and through understanding and applying investment criterion in financial decisions for acquiring resources. Furthermore, effective and efficient use of the organizations products, services and technology, communication processes (Shafritz, Ott, & Jang, 2005) promote achieving the organization financial management goals.

Bowman (2002) underscores NPOs financial strategy uniqueness as a result of NPOs governance, and the external control of resources as barriers to NPOs finance. The author articulated that NPOs are restricted in means to raise capital; and they have no effort to equalize [return on assets]. Schwartz and Austin's (2008) nonprofit literature content analysis determined a shortfall in finance and accounting knowledge base. Furthermore, Brooks (2006) suggests social welfare organizations spend disproportionately and inefficiently on non-program expenses. Consequently, the author suggests NPOs initial financial practices should focus on the net revenues from non-program services, and then shift to core programs.

Nonprofit organizations should focus on financial performance from core program services to support sustainability (Schwartz & Austin, 2008). Helmig, Jegers, and Lapsley (2004) suggests economic theorists exclude microeconomic internal functioning of NPOs. However, Valentinov (2008) suggests small NPOs should employ a partial self-sufficient economic model. Accordingly, this capital structure model

implements programs and services related to the mission. Alternatively, other capital acquisition activities in the regular marketplace assist NPOs with acquiring inputs and selling outputs, through regular market transactions.

Organizational effectiveness occurs at various level aimed to achieve a wide range of goals and objectives. Bauer, Richardson, and Collins (2009) delineate nonprofit and for-profit financial management similarities, focus, and strategies. The authors presuppose that the financial management process begins with defining organizational goals, securing resources and making investment decisions. Similar to for-profit entities, NPOs must acquire capital investments'; however, obtaining organizational mission and goals heavily influences the nonprofit organizations managers' focus.

In conclusion, Bauer, Richardson, and Collins (2009) conclude that nonprofit organizations, like for-profit entities, operate with the same financial mangement concepts and tools. According to Finkler (2009), financial management practices generate information for strategic decision-making. This information comes in the form of an accounting system that supports financial planning: budget process, investment decisions, and capital acquisition.

Theoretical Framework

While afrocentrism school of thought is pervasive within black studies literature, afrocentric ideologies are applicable in other scholarly disciplines (Yorke, 1995). One such application is the social work literature. Schiele (1996) demarcates Afrocentric perspective's objectives for social work. The Afrocentric perspective's prominent focus

is “to explore the efficacy of a variety of strategies and interventions designed to ameliorate the various social problems that plague millions of African Americans” (King, 1997, p. 81).

Schiele (1990) broadened the afrocentric perspective to decolonize organizational theory. Applying the Afrocentric perspective to organization theory “enables us to make assumptions and predictions...” (Smith, 1999, p. 38). Schiele (1990) encapsulates afrocentrist (Schiele, 2015) scholars research, which extracted six tenets prominent within the Afrocentric paradigm; and infused the tenets throughout westernized organizational concepts. The author delineates six tenet assumptions: all human beings exist because of the connection to other human beings; human beings are spiritual; human beings are good, the affective approach to knowledge is epistemologically valid, much of human behavior is non-rational, and the axiology or highest value lies in interpersonal relationships.

The first three tenets ascribe the assumptions on an individual basis to conceptualize and define the essence of human beings. Furthermore, the latter two tenets discuss human behavior in a social environment. The remaining tenet explores the knowledge creation process and champions its validity. Schiele (2015) further suggests that accountability conceptions, human resources management; and offers recommendations for future research to focus on identifying the appropriate size of an Afrocentric organization. Accordingly, this study recognizes specific tenets that align with the daily functions and practices within a small nonprofit organization. Schiele’s Afrocentric organizational theory provides this study’s framework to examine

organizational development practices and accentuates organization leadership education and work experiences in small nonprofit organizations.

Nonprofit organizational sustainability research focus is divergent among various disciplines. Nonprofit organizations vary in design complexity (Carr, Kariyawasam, & Casil, 2008; Husted, 1993; Williams & Rains, 2007), and purpose (Scott, 2003; Shafritz, Ott, & Jang, 2005), however, most exists as a social system (Anderson, Carter, & Lowe, 2006). Boulding (2009) contends that general systems theory has not succeeded in establishing itself in the academic role structure; and any interdisciplinary work of general systems is regarded as an eccentricity at best, and a sign of intellectual softness at worst.

In contrast to Boulding (2009) and as a starting point, this study considers general systems theory to establish the social work perspective for a practice framework (see Sheafor & Horejsi (2003), p. 82-83 for requirements of a practice framework).

According to the general systems perspective, the social worker is the change agent. The social worker focuses on client assessment towards a multidimensional framework—biophysical, psychological and social dimension (Asford & Lecroy, 2013) and its effect on the client social functioning (Sheafor & Horejsi, 2003). Stern and Barley (1996) argues that organization theory explores internal structure and process, external relationships, and the organization's impact on social systems.

Theories of organizational learning identify interrelatedness between individual learning, group learning, and organizational learning. Organization learning relationship is a continuous cycle of knowledge creation, management and transfer process in

organization learning. The organizational learning process begins with individual knowledge acquisition and transfer to group member's collective response and implementation of best practices. Overtime, the organization embeds the best practices within their standard operating procedures.

Small nonprofit organizations who succumb to challenges of resource development and acquisition exemplify a need to change. Helmig, Jegers, and Lapsley (2004) suggests that research on organization challenges involves organizations and management external dynamics. Social scientist explain "uncertainty of cause-and-effect in complex systems (Bolland & Atherton, 1999, p. 369).

Bolman and Deal (2008) asserts that "there is order in nonlinear interdependent complexity" (p.370). Simple and regular behavior in organizational systems are present in what appears chaos in daily operations procedures (Scott, 2003). According to Scott (2003), organizational systems can be assessed and explained through chaos and complexity models. Social work administration challenges in nonprofit organization continue to be characterized as complex (Watson, 2012), which can be explained through the principles of chaos theory.

Chaos theory is a mathematical approach (Bernes, 2004), discovered by Edward Lorenz, used to understand the complex nonlinear behavior in systems. Chaos theory's 'butterfly effect' is similar to the importance of independence in systems theory-belief that a change at one point in a system resulted in a change at another. Chaos theory primary attributes "regularly irregular," outcomes are not correlated with precise predictions. However, limits for a range of outcomes are more complex than the simple

outcome. Chaos theory suggest that ‘chaotic systems’ have hidden order in it’s functioning; and order arises out of chaotic systems. This hidden order or bounded instability enables the organization to transform itself to survive.

Resource dependence theory offers a paradigm shift from rational perspectives in organization productivity towards organization environmental dynamics central to formation, survival and sustainability. Resource dependence theory addresses the environment’s impact on organizations through resource control mechanism- resource importance, over resource allocation and use, concentration of resource control, dependence, countervailing power and asymmetric dependence (Pfeffer & Salancik, 2005). Resource dependence theory discusses organizational activities and outcomes within organization context (Pfeffer & Salancik, 2005) with the assumption that no organization is self-sufficient (Scott, 2003). Resource dependency perspective application to financial management principles provides organizational sustainability strategies, inclusive of successfully managing external demands (Helmig, Jegers, & Lapsley, 2004).

The aforementioned theories address specific elements in nonprofit organization management. The collective perspectives encapsulate organizational development purpose, in NPOs, is survival. As such, this study further amalgamates the Afrocentric perspective to explain nonprofit management sustainability from a holistic approach.

Summary

Over the past 30 years, organization theorists have examined organizations' productivity, structure, development and leadership strategies, and financial management. However, organizational strategies to acquire resources for development and sustainability of NPOs receive little attention in the literature. NPO survival is a multi-dimensional and evolving cycle, dependent upon the leadership's ability to secure sustainable resources.

Nonprofit corporations' structure, domain, boundaries, governance, accountability, and financial management debated in the United States since the provision of business tax relief claims introduced under the Tariff Act of 1902. Nonprofit financial management principles are the cornerstone to an organization's surplus and sustainability over time. To understand the existence and purpose of today's nonprofit organizations, this study purports a historical context of the United States tax codes and social welfare laws as a starting point for a discussion of NPO sustainability.

Modern scholars of organizational development are concerned with organizations' structural, political, human resource, and symbolic frameworks; they also consider leadership styles, adaptability, and sustainability throughout organization life cycles when exploring organizational development (Bolman & Deal, 2008). Some scholars suggest that visionary and innovative approaches help achieve systematic problem resolutions in NPOs (Hopkins & Hyde, 2002). However, social work management literature's misaligned response is program performance or effectiveness driven management, total quality management and administration advocacy (Patti, 2003).

Organizational sustainability attributes, resource scarcity (Moore, 1995; Wiklund & Shepherd, 2003), and inefficient accounting measures contribute to organizations' demise (Brooks, 2006).

Underlining forces for organizational survival dictates that managers make provisions for incorporating informal structures and financial knowledge management into strategic planning to help promote stability. While nonprofit organizational efficiency is limited to NPO development, management, and leader's profile, a theoretical framework must include financial knowledge management from an Afrocentric perspective to support organizational sustainability.

Nonprofit organizations scholars, who recognize the complexity of nonprofit management, attempt to create practice models for social work administration that outline financial management activities to promote organizational sustainability. As demonstrated in chapter one, nonprofit organizations have historically had a worldview oriented toward providing the needs for the poor. This most debated idea among Afrocentric practitioners resolves that communities thrive as individuals thrive. This perspective is a guiding tenet of the Afrocentric perspective.

CHAPTER III

METHODOLOGY

This study addressed the gap in the empirical literature and focused specifically on small nonprofit organizations' sustainability strategies. The primary purpose of this exploratory study identified financial management strategies, explored NPO managers' education and experience, and explored financial management practices. This study's design provided contextual evidence toward answering four research questions. In addition, the research methods produced a questionnaire administered to tax-exempt NPSSOs in the Metropolitan-Atlanta area. This chapter describes and explains the research design, methods and procedures used to examine the research questions.

Research Design

A research design outlines research methods for observations (Monette, Sullivan, & DeJong, 2005). Furthermore, survey research is "a general approach to knowledge building" (Monette, Sullivan, & DeJong, 2005, p. 158). This exploratory study's methodology aligns with a cross-sectional survey design, indicated by *O*. This study examined organizational sustainability by analyzing financial data that NPOs submitted to the Internal Revenue Service (IRS). The research design provided the opportunity to collect quantitative data from participants, which addressed the participants' education,

training, and financial management practices used with the organization. Additionally, the study's research design simultaneously collected data on social work management competencies and resource acquisition challenges relevant to NPOs' financial management strategies.

Sample and Population

This study examined organizational sustainability challenges in small NPSSOs. The sampling population is from the Internal Revenue Service's Exempt Organization Information Statistics of Income (SOI) "Tax Stats" Website. SOI is a national compilation of tax-exempt nonprofit organizations, which contain self-reported financial information. The SOI is electronically accessible as public domain information. Use of this source as a sampling frame is an acceptable approach within the nonprofit literature (Lampkin & Boris, 2002).

The SOI conducts a monthly update of the IRS Business Master File, beginning with the NPO approval date. The sample population implored the Statistics of Income codes and definitions provided by the IRS (Internal Revenue Services, 2014). The Internal Revenue Service tax-exempt organization codebook explains available information within the database.

The Internal Revenue Service tax-exempt organization codebook, which delineates nonprofit organizations according to foundational codes, provided the sample population criteria. The sampling frame is a subset from the SOI, as of December 2014. The sampling frame for data collection method included all NPO with annual revenues

and assets less than \$100,000, and whom filed their 2015 Form 990 or ePostcard with the IRS. The study used proportionate stratified sampling procedures and randomly selected NPOs who met the participant selection criteria. Accordingly, this study's sampling frame is drawn from the 42,755 tax-exempt organizations registered in Georgia, generally, and derived from the 19,291 tax-exempt organizations registered within Metropolitan Atlanta specifically. Appendix C Informed Consent Letter and Appendix D Nonprofit Organization Sustainability Survey were mailed to two hundred (N=200) nonprofit organizations in Metropolitan-Atlanta.

Instrumentation

This study's survey, *Nonprofit Organizations Sustainability Questionnaire* (NOSQ), explored participants' financial management competencies and organizations' sustainability practices. Guided by the literature, this study developed a survey instrument to capture participants' responses. Appendix D provides the questionnaire participants completed for this study. The NOSQ instrument is a four-page double-sided booklet. This study's survey questionnaire design presupposes both closed- and open-ended questions for knowledge building (Monette, Sullivan, & DeJong, 2005).

Subsequently, individuals from both governmental and nongovernmental agencies vetted the survey instrument to ascertain content validity. Specifically, the survey content and design review panel consisted of individuals who had various position within governmental and nonprofit organization: Georgia Department of Family and Children Services (DFCS) Director, Georgia DFCS Fiscal Manager, Georgia DFCS State Office

Manager, a Nonprofit Executive Director, and a social work administrator. The panel's demographics consisted of four females and one male; three panel members were social work professionals; one panel member held a doctorate degree in social work; and another was a master's-level professional in social work. While two panel members held doctorate degrees in education, the remaining panel member held a Master's in Public Administration degree and was working to complete a doctorate at the time of review.

The survey structure and basic design provided the participants with an opportunity to complete sixty-eight (68) questions within a 15-minute period—with no assistance. Section I Demographic Information requested participants' profile information: gender, age, ethnicity, and educational level. Additionally, Section I included two categorical questions: (1) were participants founding members of the nonprofit organization? and (2) had participants ever attempted to secure funding from a government source? Lastly, Section I includes an organizational characteristic question to validate pre-selection criteria, with the organization's 2015 annual operating budget.

Section II Development Activities collected participants' perspective on financial management concepts that were themed related concepts, which explored entrepreneurial and developmental activities. First, the section collected data to explore participants' application of financial management competencies and practices; their leadership knowledge, skills, and abilities. Lastly, Section III Financial Management examined participants' knowledge, experience, and financial management strategies within nonprofit organizational management.

Treatment of Data

This study's main purpose sought to identify small nonprofit organization financial management strategies, in order to explore possible correlations between small nonprofit organizational sustainability challenges and nonprofit organization administrators' education and experience. Furthermore, this study sought to explore how the NPO administrators' strategic decision-making practices influence on organizational efficiency.

Data preparation involves coding raw data into a software readable format for analysis (Monette, Sullivan, & DeJong, 2005). Yegidis and Weinbach (2006) explain that statistical analysis for quantitative studies includes summarizing the distribution of variables for estimating characteristics of the study population. Statistical analysis procedures included coding and recoding of survey responses prior to data entry. Additionally, statistical techniques included descriptive statistics, correlations, and scales analysis.

Appendix E SPSS 23.0 Program Syntax provides the syntax used to code and recode survey questions. This study used the Statistical Package for the Social Sciences (SPSS) 23.0 software for input and analyzes of the raw data. This study's data preparation begins in the sampling selection process. The participant selection process involved a multi-stepped sorting of the Statistics of Income database. First, the specific population targeted for participation in this study met the following criteria:

- (a) the NPO is an active 501(c) 3 tax-exempt organization;
- (b) the NPO's revenues income and its organizational assets are less than

\$100,000 categorically;

(c) the NPO is designated as National Taxonomy of Exempt Entities

(NTEE) code P human services;

(d) the NPO has a corporate address in Georgia within Clayton, Dekalb or

Fulton counties; and

(e) the NPO's IRS SOS classification is either foundation code 15 or

foundation code 16.

Secondly, this study applied disproportionate stratified sampling procedures to randomly selected NPOs who met the sampling selection criteria. This sampling procedure used the NPO foundation code to determine NPOs' assigned Strata. Strata 1 were NPOs that were classified with foundation code 15, and Strata 2 were NPOs that are classified as foundation code 16. Nonprofit organizations classified as foundation code 15 indicates significant amounts of governmental or public support. Likewise, nonprofit organizations classified as foundation code 16 indicates limited support from investment income and unrelated business income, simultaneously, with support from contributions, fees and gross receipts unrelated to the approved exempt purpose.

Additionally, the study used a random integer selection tool to generate the case number list. To obtain the final sample, the sampling procedures began the random selection process with arranging the SOI database according to the organizations' Employer Identification Number. After which, a sequential numerical number was assigned to each NPO as a case identifier, beginning with the number one. To eliminate duplication, each nonprofit organization represented one case. Multi-site organizations

were considered separate organizations only if the organizations' annual Form 990 were filed separately.

Subsequently, this study employed five recode procedures prior to analysis for item consistency. Yegidis and Weinbach (2006) explain that the initial scale variable values are recoded prior to analysis to ensure that all values align in the same direction. The first recode procedure, variable into new variable, include fifteen survey items. The initial variable labels for the first recode were *founding*, *attempt*, *govcon*, *proser*, *fundeven*, *donation*, *grants*, *bankloan*, *other1*, *dfcscon*, *chilsup*, *djjcon*, *dbhdd*, *divaging*, and *other3*. The new variable labels were *found2*, *attemp2*, *govcon2*, *proser2*, *fund2*, *donat2*, *grant2*, *loan2*, *other12*, *dfcscon2*, *chilsup2*, *djjcon2*, *dbhdd2*, *divage2*, and *other32*, respectfully. The initial data values were 1 = Yes and 2 = No. The procedures for the recoded values inverted the response option, where value 1 = No and value 2 = Yes.

The second recode procedure—variable into same variable—involved twenty-six survey items. The initial value labels for the second recode were *secure*, *ideas*, *outofbox*, *onesourc*, *challeng*, *explore*, *understa*, *flexbud*, *perfobud*, *bolebud*, *mission*, *grantpro*, *redeplan*, *zerobud*, *theorbud*, *exitbud*, *npoplan*, *money*, *degree*, *where*, *entrepre*, *dropout*, *statemen*, *business*, *started*, *social*, and *clients*. The initial data values for these items were 1 = strongly disagree, 2 = disagree, 3 = agree and 4 = stongly disagree. The procedures for the second recode values collapsed value 1 into value 2, and value 4 into value 3. The recoded variable values are 2 = Disagree and 3 = Agree, respectfully. Table

1 Survey Items Values Recode: Variable into Same Variable-Second Recode shows the original values and the new values for each recoded item.

Table 1

Survey Items Values Recode: Variable into Same Variable-Second Recode

Section	Questions	Initial Value	New Value
I		1 = Strongly disagree 2 = Disagree 3 = Agree 4 =Strongly Agree	2 (1 and 2) = Disagree 3 (3 and 4) = Agree
II		1 = Strongly disagree 2 = Disagree 3 = Agree 4 =Strongly Agree	2 (1 and 2) = Disagree 3 (3 and 4) = Agree
III		1 = Strongly disagree 2 = Disagree 3 = Agree 4 =Strongly Agree	2 (1 and 2) = Disagree 3 (3 and 4) = Agree
IV		1 = Strongly disagree 2 = Disagree 3 = Agree 4 =Strongly Agree	2 (1 and 2) = Disagree 3 (3 and 4) = Agree

The third recode procedure included twenty-eight survey items. The variables labels for the third recode are *fmgrant*, *reproser*, *fmdonati*, *fmfund*, *fmgovcon*, *founde*, *cofounde*, *secretar*, *tresur*, *frontlin*, *executive*, *soserman*, *accounta*, *other2*, *entrepre*, *dropout*, *statemen*, *business*, *started*, *social*, *clients*, *experien*, *savvy*, *access*, *external*, *courses*, *official* and *swadmin*. The initial data values for these items were 1 = *not important*, 2 = *somewhat important*, 3 = *important*, and 4 = *very important*. The recoded values collapsed value 2 into value 1, and value 3 into value 4. The recoded variable values are 1 = Not Priority and 4 = Priority, respectfully. Table 2 Survey Items Values

Recode: Variable into Same Variable shows the original value and the new value for each recode item.

Table 2

Survey Items Values Recode: Variable into Same Variable-Third Recode

Section	Questions	Initial Value	New Value
I	1 = Not Important 2 = Somewhat Important 3 = Important 4 = Very Important		2(1 and 2) = Not Priority 3 (3 and 4) = Priority
II	1 = Not Important 2 = Somewhat Important 3 = Important 4 = Very Important		2(1 and 2) = Not Priority 3 (3 and 4) = Priority
III	1 = Not Important 2 = Somewhat Important 3 = Important 4 = Very Important		2 (1 and 2) = Not Priority 3 (3 and 4) = Priority
IV	1 = Not Important 2 = Somewhat Important 3 = Important 4 = Very Important		2(1 and 2) = Not Priority 3 (3 and 4) = Priority

The fourth recode procedure converted the *budget* variable into the new variable *budget2* and collapsed the first 5 values of the *budget* variable into one of the values for *budget2*. The variable *budget* described the operating budget for the nonprofit organization. Table 3 Survey Items Values Fourth Recode: Variable into Same Variable-*budget2* shows the original value and the new value for each recode item for *budget2*. The initial values were 1 = under \$29,000, 2 = \$30,000 - \$34,999, 3 = \$35,000 - \$39,999, 4 = \$40,000 – \$44,999, 5 = \$45,000 – \$49,999, and 6 = \$50,000 up. *Budget2* values combined values one through five to create value 1 = under \$50,000 and value 2 = \$50,000 and up.

Table 3

Survey Items Values Fourth Recode: Variable into Same Variable-budget2

Variable	Value	New Variable	New Value
<i>budget</i>	1 Under 29,000	<i>budget2</i>	1 Under 50,000
	2 30,000 - 34,999		
	3 35,000 - 39,999		
	4 40,000 – 44,999		
	5 45,000 – 49,999		
	6 50,000 up	<i>budget2</i>	2 50,000 up

Lastly, the fifth recode procedure converted the variable *education* into the new variable *education2*. Table 4 Survey Items Values Recode: Variable into Same Variable-*collgrad* shows the original value and the new value for each recode item for *collgrad*. The variable *education* described the participants' highest education level. The value labels for *education* were 1 = less than High School, 2 = High School/GED, 3 = Some College, 4 = Bachelor, 5 = Masters, and 6 = Doctorate/Professional Degree. The value labels for the new variable *education2* were 1 = No Degree, and 2 = College Degree.

Table 4

Survey Items Values Recode: Variable into Same Variable-collgrad

Variable	Value	New Variable	New Value
<i>education</i>	1 Less than High School	<i>collgrad</i>	1 No Degree
	2 High School- GED		
	3 Some College		
	4 Bachelor Degree	<i>collgrad</i>	2 College Degree
	5 Master Degree		
	6 Doctorate-Professional Degree		

Nonprofit Organization Sustainability Scales

This study grouped existing variables by themed content into new variables, whereby the new variables produced the Nonprofit Sustainability Scales: financial management, business experience, educational influence, organizational sustainability strategies, entrepreneur activities, and budget planning. Table 5 Grouped Variables Scales shows which grouped survey questions for each of the aforementioned nonprofit sustainability scales. Appendix F Grouped Survey Questions Computed for Scales provides descriptive statistic for the scale questions.

The operational definition for the Financial Management scale includes the following 13 variables: *founding* + *fmgrant* + *reproser* + *fmdonati* + *fmfund* + *fmgovcon* + *perfobud* + *mission* + *grantpro* + *redeplan* + *treasur* + *exectiv* + *accounta*. The budget planning scale includes the following six variables: *attempt* + *flexbud* + *perfobud* + *redeplan* + *zerobud* + *exitbud*. The operational definition for the entrepreneur activity scale contains the following five variables: *secure* + *ideas* + *outofbox* + *entrepre* + *started*.

The operational definition computed for the Business Experience scale included the following 13 variables: *founding* + *attempt* + *govcon* + *prosere* + *fundeven* + *donation* + *grant* + *bankloan* + *other1* + *business* + *started* + *experience* + *savvy*. The education influence scale included the following four variables: *degree* + *dropout* + *swadmin* + *courses*. The operational definition for Nonprofit Organizational sustainability Strategies includes the following 17 variables: *attempt* + *onesource* +

explore + understa + fmgrant + reproser + fmdonati + fmfund + fmgovcon + dfcscon + childsup + djjcon + dbhdd + divaging + other3 + access + external.

Table 5

Grouped Variables Scales

SCALE (VARIABLE LABEL)	QUESTIONNAIRE SECTION	QUESTIONS
Financial Management Activities (<i>budact</i>)	I II	22, 23, 25-28,30-35
Business Experience (<i>busexp</i>)	I II IV	5,7 15-21, 22-30 58,59,60,62,63
Resource Development Activities (<i>react</i>)	I II III IV	11,13,14 45-50 51, 54, 64,65

Limitation of the Study

Newly developed questionnaires must comply with standardized procedures to establish reliability and validity. To establish reliability and validity, survey research assumes that standardized instrumentation procedures occur during data collection. Furthermore, rigorous methods for questionnaires standardization involve the pre-testing of the instrument within a target sample. Consequently, this study is subject to limitations inherent in its survey development process.

To minimize these limitations, subject matter experts with nonprofit organizational knowledge vetted the survey questions. The subject matter experts were

confident that the overall content focus captured explicit data elements related to this research. Additionally, in the data analysis phase, this research lacked the variable that identified the respondents' specific educational degree.

Another limitation is that this research only explored small tax-exempt social services organization in Metropolitan-Atlanta. This limitation is purposeful to fill the gap in literature on nonprofit organization sustainability. Subsequently, the literature review revealed that nonprofit organization empirical research, by design, excludes small nonprofit organizations. Hence, the NPO literature presents a disproportionate representation for large and medium sized nonprofit organizations, and offers generalizations for all nonprofit organizations. For example, previous studies that explore financial sustainability selected nonprofit organizations with a minimum of \$100,000 in either annual revenues or assets.

In addition, limitations are probable within the Statistics of Income dataset sample frame. This study explored tax-exempt organization with incomes less than \$100,000. Whereas, tax-exempt organizations are required to file revenue annual revenue amounts via Form 990. Organizations that meet this criterion self-report financial data to the IRS which is subsequently added to the Statistics of Income database.

In summary, this chapter outlined the proposed study's research design, data collection and analysis. The sample included participants from nonprofit organizations that met specific organizational characteristics and location criteria. Inductive research techniques guided this quantitative study. The sampling frame included 4,472 eligible organizations; and eligible organizations were randomly selected using disproportionate

stratified techniques. Additionally, data collection procedures and statistical analysis occurred, through the coding and recoding of the NOSQ questionnaire and the participants' financial information reported within the Internal Revenue Service's Statistics of Income database.

CHAPTER IV

PRESENTATION OF FINDINGS

This study explored small social services nonprofit organizations and their financial management strategies. This chapter presents empirical findings to delineate any correlations between organizational sustainability challenges and financial knowledge management skills, amalgamate resource development, and leadership financial management strategies. Furthermore, this study explored managers' business experiences with securing financial support from prominent funding resources in the nonprofit industry.

This study reports findings for both descriptive and inferential statistics. Yegidis and Weinbach (2006) detail statistical analysis for quantitative studies in summarizing the distribution of variables and estimating characteristics of the study population. Descriptive statistics report findings along specified characteristics within the domain of the research (Abu-Bader, 2006). Furthermore, descriptive statistics provide a concise summary of the data and reduced the data to a manageable size (Yegidis & Weinbach, 2006). Inferential statistics can produce "reasonably safe generalizations...meaningfully applied only to data based on probability samples or experiments which random assignment has been implemented" (Monette, Sullivan, & DeJong, 2005, p. 112).

Hence, this chapter presents statistical procedural results from Pearson r tests, in order to explore the effects of educational status, business management experiences, and financial management strategies of social work administrators. This study's SPSS 23.0 outputs produced the frequencies, percentages, modes, means, measures of central tendencies, standard deviations, and case summary tables.

Perspective participants received the questionnaire, which included a self-addressed stamped envelope, through the U.S. Postal Service's ground mailing procedures. Participants did not receive an incentive to complete and return the survey, nor did they receive any information regarding the survey prior to their receipt of it. Considering this, the expected return rate for survey research mailed to strangers with one follow-up notice, is 30 - 40 percent (Yegidis & Weinbach, 2006).

Demographic Data

Approximately 19 % of eligible participants (n=38) returned their questionnaire; additionally, six questionnaires were returned to the researcher as undeliverable. The returned Nonprofit Organizational sustainability questionnaires surmised the research findings. The research design produced a two-tiered demographic profile, which produced a descriptive narrative related to the organization, as well as to the respondent.

First, the nonprofit organization had to meet the small nonprofit organization characteristics criteria. Second, this study used the nonprofit organization's contact person listed in the Internal Revenue Services' Database as the respondent identified to provide organizational information. Furthermore, the questionnaire included three

demographic questions, to describe the participants' profile. Participants answered categorical questions in Section I. These questions included whether (1) they were a founding member of the nonprofit organization and (2) whether they had ever attempted to secure funding from a governmental source. Lastly, Section I included a question on organizational characteristics, which captured the organization's 2015 annual operating budget.

Additionally, the questionnaire produced an Internal Scale, which included two questions to test for internal consistency reliability, Internal Scale. Question number twenty-four and twenty-nine asked the respondent to rate their level, to which they are comfortable, with writing a Boleman-Deal budget and a Theory X budget. These items are non-existent concepts in the business and financial management disciplines. Approximately 90% of respondents (n=27) and (n=29), respectfully, disagreed with their ability to write a Boleman-Deal or a Theory X budget. Additionally, some respondents elected to skip the question, while others put a question mark or a statement, such as, "I do not know what this is" in the space provided to answer the question. Subsequently, the reliability coefficient for the Internal Scale is .88.

Table 6 Organizational Characteristics provides the findings for the Section I questions. Table 6 illustrates 71% of respondents (n=27) were founding members of the organization and only 32% had attempted to secure funding for their organization through a governmental source.

Table 6

Organization Characteristics

Variable	Frequency	Valid Percent	Mean	Std. Dev.
Founding Member			1.71	.460
Yes	27	71		
No	11	29		
Total	38	100		
Attempted to Secure Funding from a Government Source			1.70	.463
Yes	12	32		
No	26	68		
Total	38	100		
2015 Annual Budget Amount			3.26	2.390
Under \$29,000	18	47.4		
\$30,000 - \$34,999	2	5.3		
\$35,000 – \$39,999	1	2.6		
\$40,000 – \$44,999	1	2.6		
\$45,000 – \$49,999	1	2.6		
\$50,000 & over	15	39.5		
Total	38	100		

Appendix G Variables Frequency Tables depicts description statistics for each question. To begin, while 74% of the respondents started a nonprofit organization, 81% of respondents stipulated they are more comfortable working with clients than conducting financial management task. Additionally, 68% of respondents considered NPO to be a social enterprise, and 44% did not believe that an NPO should plan to make a profit. Approximately 91% believe they can secure funding for the organization. However, 60% report that their organization has challenges with securing funding. Additionally, sixty-nine percent of respondents did not feel comfortable with writing or developing an exit

plan budget, and 87% have not explored organization funding through securing a bank loan. Respondents acknowledged that they were comfortable writing a flexible budget (81%), a performance budget (68%), a zero-based budget (57%), and a resource development plan (63%). However, 69% of respondents expressed concerns with writing an exit plan budget.

When given the opportunity to identify funding resources most important to organizational sustainability, 81% of respondents believed that governmental contracts were least important resources. Securing donations were the most prevalent choice for 95% of respondents, followed by 78% who believed that fundraising was important. Furthermore, sixty-two percent of respondents rated program services revenue and grants as important to the procurement of funding.

Results from the questionnaire's first seven questions compiled the information presented in Table 7 Demographic Profile of Participants. The table displays the frequencies and the valid percent descriptive statistics for variables: gender, age group, ethnicity, college status, and founding member. Approximately 66% of respondents (n=25) were older than 50 years old. The majority of respondents (86%) were college graduates. While gender was divided evenly at 50% male and 50% female, Caucasian ethnicity represented 55% of the sample (n=55) and African American represented 37% of respondents (n=14).

The data indicates that 74% of respondents had experience with starting a nonprofit organization. Approximately 90% of respondents (n=37) were most experienced with securing funding through donations, followed by fundraising events and

Table 7

Demographic Profile of Participants (N=38)

Variable	Frequency	Valid Percent
Gender		
Male	19	50
Female	19	50
Age Group		
31-40	5	13
41-40	8	21
51 up	25	66
Ethnicity		
African American	14	37
Caucasian	21	55
Other	3	8
College Status		
Not a college graduate	5	13.2
College graduate	33	86.8

grant acquisitions which were 78% and 59%, respectfully. While 35% reported other resources for funding, 89% did not utilize bank loans, 78% did not secure governmental contracts, and 73% did not have program services revenue as an organizational sustainability strategy. Furthermore, 95% of respondents believed that a business degree is not a prerequisite for starting a nonprofit organization. While 53% believed it is not important to have previous professional experience as a social work administrator, 62% believed the social work administrator should exhibit business savvy skills.

Respondents answered the question according to what degree (strongly agree, agree, disagree, and strongly disagree) they believed in the provided statement.

Respondents indicated that college degree does not affect the successful establishment of

a nonprofit organization. This finding demonstrated in the 90% agreement among respondents who believed that college dropouts could start a business and among the 95% who believed that an individual does not need a business degree to start a successful nonprofit organization. Furthermore, 67% of respondents in this study did not believe that taking college courses in nonprofit management is important. Additionally, only 28% of respondents believe social work administration classes are important.

The majority of respondents, 92%, believe external partners play an important role for organizational sustainability. In addition, 72% of respondents believed that it is necessary to have access to organizational start-up capital. Additionally, the majority of respondents (n=36) believed that the founding members of the nonprofit organization understood sustainability strategies.

Government contracts, program services revenue, and grant acquisition, 81%, 62%, and 62%, respectfully, were important for sustainability. However, less than 15% of respondents had secured a fee-for-service contract with either of Georgia's social services agencies. The highest percentage of respondents with a contract, 14%, was with the Department of Behavioral Health and Developmental Disabilities.

The study's findings depict that 91% of participants believed that they could secure financial resources. Additionally, the study found that 79% of respondents identify themselves as entrepreneurs, that 80% believed that they think 'out-of-the-box' to obtain resources, and that 83% believed they had innovative ideas to establish a business. Subsequently, 74% declared that they had experience with establishing a nonprofit organization. Respondents acknowledged that they were comfortable writing a

flexible budget (81%), a performance budget (68%), a zero-based budget (57%), and a resource development plan (63%). However, 69% of respondents expressed concerns about writing an exit plan budget.

This study computed the grouped variables scales: financial management, business experience, educational influence, organizational sustainability strategies, entrepreneur activities, and budget planning. Appendix F identifies the questions computed for the scale variables and provides descriptive statistics for each question. Table 8 Descriptive Statistics: Grouped Variables Scales shows each scale's central tendency: minimum, maximum, mode, mean, and standard deviation.

As shown in Table 8, the Business Experience Scale's score ranges from 10 to 3, and the mode is 26. The Education Influence Scale's range is 5 to 12; the mean is 7.8947; and the most reported score is 38. The scale range for the Nonprofit Organizational sustainability Strategy is 15 to 45. The scale mode is 38. The Financial Management Scale score ranges from 16 to 54; the mode is 44. The Entrepreneur Activity Scale score range is 9 to 27; the mode is 23. For the Budget Planning Scale, respondents scored between 2 to 17; the mode was 14.

Research Questions and Hypotheses

Research indicates that financial management includes defining goals and securing resources. While the U.S. Tax Codes prohibit a NPO from distributing profits to its benefactors, the regulations do not mean that a NPO cannot implement sound financial management principles. However, translating quantifiable financial management goals

and implementing financial management concepts are challenges for social work administrators.

Table 8

Descriptive Statistics: Grouped Variables Scales

Scale	N	Min	Max	Mode	Mean	Std. Deviation
Financial Management	38	16	54	44	43.6579	7.15948
Business Experience	38	10	31	26	23.0526	3.85513
Education Influence	38	5	12	7	7.8947	1.70515
Organization Sustainability Strategies	38	15	45	38	38.4737	5.41138
Entrepreneur Activity	38	9	27	23	21.7105	3.72651
Budget Planning	38	2	17	14	13.7632	4.0690

The research questions provide descriptive and inferential data results using the budget planning scale, entrepreneurial activities scale, and the NPO financial management knowledge scale.

Research Question 1: What is the relationship between financial management and the education of social work administrators in small nonprofit organizations?

Hypothesis 1: There is no significant statistical relationship between financial management practices and the education of social work administrators in small nonprofit organizations.

This study used the Pearson product-moment correlation coefficient to examine the relationship between financial management strategies and college graduate status. Table 9 Results of Pearson Correlation: *finman* and *collgrad* shows a significant positive relationship ($r = .329, p < .05$), indicating that college graduates have higher levels of financial management strategies. These results are in contrast to previous studies that indicate social work administrators have challenges with financial management.

Table 9

Results of Pearson Correlation: finman and collgrad

		<i>finman</i>	<i>collgrad</i>
<i>finman</i>	Pearson correlation	1	.329*
	Sig. (1-tailed)		.043
	N	38	38
<i>collgrad</i>	Pearson correlation	.329*	1
	Sig. (1-tailed)	.043	
	N	38	38

*. Correlation is significant at the 0.05 level (2-tailed).

This study used the Pearson product-moment correlation coefficient to examine the relationship between nonprofit organizational sustainability strategies and college graduate status. Table 10 Results of Pearson Correlation: *sustain* and *collgrad* shows a

significant positive relationship ($r = .357, p < .05$), indicating that college graduates have higher levels of organizational sustainability strategies.

Table 10

Results of Pearson Correlation: sustain and collgrad

		<i>sustain</i>	<i>collgrad</i>
<i>sustain</i>	Pearson correlation	1	.357*
	Sig. (1-tailed)		.014
	N	38	38
<i>collgrad</i>	Pearson correlation	.357*	1
	Sig. (1-tailed)	.014	
	N	38	38

*. Correlation is significant at the 0.05 level (1-tailed).

Research Question 2: What is the relationship between budgeting and organizational sustainability of small nonprofit organizations?

Hypothesis 2: There is no significant statistical relationship between financial planning practices and organizational sustainability of small nonprofit organizations.

This study used the Pearson product-moment correlation coefficient to examine the relationship between organizational sustainability strategies and budget planning.

Table 11 Results of Pearson Correlation: *sustain* and *budplan* shows a significant positive relationship ($r = .507, p < .01$), indicating that respondents with higher levels of organizational sustainability strategies have higher levels of budget planning practices.

Table 11

Results of Pearson Correlation: sustain and budplan

		<i>sustain</i>	<i>budplan</i>
<i>sustain</i>	Pearson correlation	1	.507**
	Sig. (1-tailed)		.001
	N	38	38
<i>budplan</i>	Pearson correlation	.507**	1
	Sig. (1-tailed)	.001	
	N	38	38

**. Correlation is significant at the 0.01 level (2-tailed).

Research Question 3: What is the relationship between entrepreneurial activities and the education of social work administrators in small nonprofit organizations?

Hypothesis 3: There is no significant statistical relationship between entrepreneurial activities and the education of social work administrators in small NPO.

This study used the Pearson product-moment correlation coefficient to examine the relationship between college graduate statuses. Table 12 Results of Pearson Correlation: *collgrad* and *entreact* shows there is no significant relationship ($r = .10$, $p > .05$), indicating that college graduates and non-college graduates have similar entrepreneurial activities.

Table 12

Results of Pearson Correlation: collgrad and entreact

		<i>collgrad</i>	<i>entreact</i>
<i>collgrad</i>	Pearson correlation	1	.097
	Sig. (1-tailed)		.281
	N	38	38
<i>entreact</i>	Pearson correlation	.097	1
	Sig. (1-tailed)	.281	
	N	38	38

This study used the Pearson product-moment correlation coefficient to examine the relationship between organizational sustainability strategies and college graduate status. Table 13 Results of Pearson Correlation: *sustain* and *entreact* shows a significant positive relationship ($r = .64, p < .05$), indicating that respondents with higher levels of organizational sustainability strategies have higher levels of entrepreneurial activities.

Table 13

Results of Pearson Correlation: sustain and entreact

		<i>sustain</i>	<i>entreact</i>
<i>sustain</i>	Pearson correlation	1	.640**
	Sig. (1-tailed)		.000
	N	38	38
<i>entreact</i>	Pearson correlation	.640**	1
	Sig. (1-tailed)	.000	
	N	38	38

**. Correlation is significant at the 0.01 level (1-tailed).

Research Question 4: What is the relationship between business experience and organizational sustainability strategies?

Hypothesis 4: There is no significant statistical relationship between business experiences and organizational sustainability strategies.

This study used the Pearson product-moment correlation coefficient to examine the relationship between organizational sustainability strategies and business experience. Table 14 Pearson Correlation Results: *sustain* and *busexp* shows a significant positive relationship ($r = .41, p < .01$), indicating that respondents with higher levels of organizational sustainability strategies have higher levels of business experience.

Table 14

Pearson Correlation Results: sustain and busexp

		<i>sustain</i>	<i>busexp</i>
<i>sustain</i>	Pearson correlation	1	.412**
	Sig. (1-tailed)		.005
	N	38	38
<i>busexp</i>	Pearson correlation	.412**	1
	Sig. (1-tailed)	.005	
	N	38	38

**. Correlation is significant at the 0.01 level (1-tailed).

Previous research indicated that social services managers have encountered financial management challenges beyond nonprofit organizational complexity issues.

The dearth of empirical research on NPO financial knowledge management highlights social work administrators' underdeveloped skills required for organizational sustainability in NPSSOs. As cited in the literature review, organizations' founders have similar characteristics, qualifications, experiences, resource development expectations, and assumptions. Furthermore, scholars note that founders of nonprofit organizations often had no previous experience with starting a business, nor experience with social services delivery programs.

The demographic profile of this study aligns with previous research. As previously shown in Table 7, the majority of respondents (87%) were college graduates and were at least 50 years old. While participants' gender in the sample were evenly distributed (50% male and 50% female), Caucasians represented a little more than half of the sample and African American represented the remaining 37% of respondents. Lastly, approximately two-thirds of the respondents indicated that they were founders of their nonprofit organization.

CHAPTER V

CONCLUSIONS

This study addressed the gap in empirical literature with the specific focus on small NPSSOs' financial knowledge management and sustainability strategies. Specifically, this study explored financial management strategies of small nonprofit social services organizations in Metropolitan-Atlanta and their impact on organizational sustainability. As demonstrated in the literature review, small NPSSO are economically inefficient, and less focused on securing adequate profit margins or cost effectiveness (Kipley, Lewis, & Helm, 2008). The literature review indicated that underlining forces for organizational survival dictates that managers should include provisions to incorporate informal structures and financial knowledge management into their strategic planning to promote sustainability.

Nonprofit organization typology creates directional path toward the organization's mission and strategic decision-making processes. Organizational sustainability requires organization knowledge creation, knowledge management, and knowledge transfer of financial management principles to achieve its mission. Entrepreneurship is innovative thinking to create something new, while maintaining focus on resource acquisition. For a nonprofit organization to be efficient, it must secure self-sustaining funding resources and must incorporate effective financial management practices.

This study's findings illuminate specific contradictions with nonprofit sustainability strategies and nonprofit administrators' beliefs. The majority of respondents' underlining beliefs contradict organizational sustainability skills and financial knowledge management strategies. Most respondents were confident in their ability to secure funding. However, more than half of the respondents reported that their organization experienced challenges with securing funding. Furthermore, a small percentage of respondents believed that NPOs should plan to make a profit; however, 87% have not explored organizational funding through securing a bank loan.

The results highlight significant positive relationship between financial management knowledge among college graduates. The findings suggest that college graduates have the knowledge, skills and abilities needed to implement organizational sustainability practices. However, nearly 70% of respondents are not comfortable with writing or developing an exit plan budget. Additionally, when given the opportunity to identify funding resources most important to organizational sustainability, 81% of respondents believed government contracts were less favored resources. Securing donations were the most prevalent choice for 95% of respondents, followed by 78% who believed fundraising was important. Sixty-two percent of respondents rated program services revenue and grants as important.

The literature review indicates that nonprofit charitable organizations' developmental activities vastly neglect Financial Knowledge Management (FKM) practices. These nonprofit financial management practices are the cornerstone to an organization's surplus and sustainability over time. An FKM framework incorporates an

organization's leadership knowledge creation, knowledge management and knowledge transfer of nonprofit financial management principles. Underlining forces for organizational survival dictates managers include provisions to incorporate informal structures and financial knowledge management into strategic planning to promote sustainability.

Organizational financial management skills obscure the organization's strategic resource planning and development activities. Organizational development constructs seek to explore organization effectiveness and efficiency. These variables, similar to entrepreneurship criteria, link to organization performance and frame social work administration professional development programs. Consequently, inattention to nonprofit financial management principles such as budget planning, cash-flow projections, and cost and break-even analysis, significantly affect the nonprofit organization's ability to maintain stability in day-to-day operations and sustainability.

Most states' regulatory mandates for non-profit organizations require nonprofit organizations to name their initial governance board of directors on the articles of incorporations. However, the Georgia Secretary of State, Department of Corporations neither mandates nor monitors incorporators, board of directors or management personnel's financial knowledge management skills. NPOs' board governance includes fiduciary responsibilities. These responsibilities include the oversight of the organization's operating policy and program development, through the day-to-day activities of the Executive Director (ED). Subsequently, small nonprofit organizations

often succumb to financial knowledge management failures while under the guidance of an effective leader.

Routinely, the board of directors' decision to accept financial recommendations from the ED occurs with the assumptions that the ED has the financial knowledge management skills necessary to sustain the organization. Contrary to the Board of Directors' assumptions, the organization's ED may operate without the awareness of what financial knowledge management skills they need, how to acquire the needed expertise or how to transfer newly acquire financial management skills to their subordinates.

Implications

Underlining forces for organizational survival dictates social services administrators include provisions to incorporate informal structures and financial knowledge management into strategic planning to promote sustainability. Organizational sustainability literature asserts that for a nonprofit organization to be efficient, it must incorporate secure self-sustaining funding resources in its financial management practices. This study explored the small NPSSO administrator's business experience with securing funding from prominent funding resources in the nonprofit industry, among respondents.

Social workers often receive a promotion as social work administrators through their years of experience in the field. However, education influence represents the respondents view on the need to have a formal education in order to devise nonprofit

organizations sustainability strategies. As indicated in this study, respondents with a college degree were founders of a nonprofit organization, believed they were capable of securing funding for the organization. However, overwhelmingly, respondents relied on donations and fundraising as a primary source of funding.

The literature review supports the idea that organizational sustainability strategies include revenue sources with state and local government (Brooks, 2006). However, this study's findings indicate small nonprofit organization have not taken full advantage of governmental contracts for revenue sources. While donations and fundraising is a viable resource option, nonprofit organizational sustainability financial management strategies are more complex and rely on multiple sources.

The literature review supports ideology that organizational sustainability strategies include revenue sources with state and local government (Brooks, 2006). Findings from this study indicate that teaching financial management strategies to social work administrators are essential to organizational sustainability and that incorporating the Barak et. al (2004) findings into social work administration curriculum design is an implementation strategy to supplement social work administrators' financial management knowledge. MSW graduates with either macro focused or macro combination program (Wilson, 2011) include three factors comprising management competencies. Specifically, organizational experience in all of the program and planning, resource development, governance, and human resource management and staff development.

Social work faculty could implement the social work administration curricula design best practices from two studies conducted at California State University's School of Social Work. This research provided a framework for curriculum design through the development of problem-based administration class (Hartsell & Parker, 2008).

Additionally, social work faculty could incorporate Wilson and Lau's (2011) evaluation results from a social work administration course objectives which included principles and best practice for nonprofit leadership. Furthermore, schools of social work curriculum design teams should incorporate critical thinking (Gibbons & Gray, 2004), action learning (Soffe, Marquardt, & Hale, 2011), experiential learning (Wehbi, 2011), and innovation (Faria & Perry-Burney, 2002) into planning a social work administration program. These concept simply mean faculty must "think outside the box" to create a meaningful social work administration program.

Packard (2004) proposed that a MSW curriculum design should include the social work management competencies adopted by the National Network for Social Managers' four management skills-based competencies certification:

1. Substantive knowledge in areas such as an agency's service delivery technologies, organizational policies, governance, community demographics, advocacy, and quality management.
2. Personal skills in areas including oral and written communication, conflict resolution, group dynamics, meetings management, negotiation team functioning, collaboration, entrepreneurialism, political action, critical thinking and the management of ambiguity and complexity

3. Ethical standards including commitment to clients, one's work and organization, and social work values and the ability to take an advocacy position and be an activist; and
4. Technical skills in working within an organization, program planning, decision making, coordinating, human resources management, marketing, strategic planning, evaluation and research, budgeting, information systems, statistics, accounting, and resource development (p. 9).

Lastly, social work faculty should incorporate systems thinking; pursue goals for personal proficiency and participate in continual learning; identify and assess assumptions and generalizations (Fisher, 2009) guiding teaching methods; explore and exploit current and relevant social work administration knowledge that supports student learning and acquiring field knowledge and skills. Hill et.al (p. 523) contend that one key “imperative, focused on leadership development, called for the profession [of social work management] to integrate leadership training in social work curricula at all levels.”

Another concept imperative to curriculum design incorporates “guidance and input from experts in nonprofit agency management, human resource management, community leaders” (Wilson, 2011, p. 329). Social work administration students who incorporate the common factors model practice strategy may provide evidence-based learning (Cameron & Keenan, 2009) that would establish a bridge for transition from direct practice to financial management, social work administration and leadership roles.

Recommendations

This study explored financial management strategies through survey research. The sample population netted individuals from various backgrounds. The respondents in this study do not focus on organizational sustainability strategies of the nonprofit organization. The following recommendations provide a starting point for closing the gap in the social work administration literature.

In accordance with the literature review, which indicates that social work administrators experience the same challenges with financial management, as other degreed professional in a management role, this study's recommendations assume that the knowledge obtained from respondents is applicable to social work administration curriculum design, legislative policy and future research.

Recommendation 1: The Questionnaire captured a general description of respondents. However, for more indebt analysis, any future research with this instrumentation tool must incorporate adjustments to identify respondent's specific graduate degree; indicate specific coursework completed related to nonprofit financial management; and elicit detail financial management strategies. Specific questions should request the respondent to identify if they have experience with financial management concepts.

Nonprofit management is a secondary purpose for social work education. The social work administration literature dilutes the administration principles and criteria that define efficiency within the context of nonprofit organization management. However, the literature review suggests that curriculum development accentuates managerial

competencies and technical skills: “leadership, program planning, financial management, accounting, operations, MIS, personnel management, grantsmanship and fund raising, program evaluation coordination, marketing, computer literacy, technical writing, oral communication, and supervision” (Mor Barak et. al, 2004, pp. 24-25) for organization effectiveness (Wimpfheimer, 2004).

Recommendation 2: Future research studies should adjust this study’s instrumentation and research design to reflect a target population more inclusive of respondents with Master of Social Work degrees. More specifically, these studies should identify the target population using a convenience sample methodology with MSW candidates in field placements with nonprofit organization. Additionally, these future studies should develop questions to collect data on specific executed entrepreneurial activities.

While accomplishing the aforementioned, future research projects should develop an Afrocentric Model for small nonprofit organization development deconstructs and devalues organization hierarchical structures, incorporates spirituality values and principles, champions organization interpersonal relationships, accentuates organizational members’ life experiences, and accepts a mixed-methods approach to worker performance.

Recommendation 3: Future studies should include research questions that explore if there is a relationship between small nonprofit organizational sustainability and NPO founder’s multiple roles and organization’s structure? In addition, afrocentrist should expand the Afrocentric perspective application to organization theory knowledge,

through empirical methodologies, of organizational member's life experiences that affect organizational performance; and explore how epistemology is a precursor for Afrocentric small nonprofit organization's financial management strategies; explore the founding vision, mission and goals to ascertain the spirituality values of the organization.

Afrocentrist should explore how to incorporate Afrocentric Perspective into social work course assignments that encourage implementation and application of core principles.

Small NPSSO entrepreneurs haphazardly establish organizational structures doomed to dissolution. NPOs' survival is a multi-dimensional and evolving cycle, dependent upon the organizations' top leadership ability to secure sustainable resources. For a nonprofit organization to be efficient, it must incorporate, secure self-sustaining funding resources in its financial management practices.

Recommendation 4: Future research should explore specific challenges for small nonprofit social services organizations experience with obtaining governmental contracts. This future research sampling should use convenience-sampling methodology to explore small new and veteran nonprofit organizations approved as a governmental service provider. Additionally, analyze financial data derived from the organization's Form 990 to draw inferences related to organizational strategic planning and determine its impact on the organization's overall sustainability. Albeit a partial organizational evaluation, the organizations' financial health can be determined; and therefore, provide supplemental information to support descriptive methodologies.

Organizational sustainability strategies dictate diversity in funding resources. Economic scholars argue that for a nonprofit organization to be efficient, it must

incorporate self-sustaining funding resources in its financial knowledge management practices. Specific attention focuses on agency cost, transaction cost economics, behavioral theory, incomplete contract theory, theory of teams, and game theory. These perspectives maintain one-dimensional views that exclude analysis of organizational sustainability.

APPENDIX A

Institutional Review Board Approval Letter



CLARK ATLANTA UNIVERSITY

Institutional Review Board
Office of Sponsored Programs

December 6, 2015

Ms. Ivis Renee King <ivisking@aol.com>

School of Social Work
Clark Atlanta University
Atlanta, GA 30314

RE: A Study Of Select Social Work Administration Challenges Among Small Nonprofit
Human Services Organizations In Metropolitan Atlanta.

Principal Investigator(s): Ivis Renee King

Human Subjects Code Number: HR2015-12-615-1

Dear Ms. King:

The Human Subjects Committee of the Institutional Review Board (IRB) has reviewed
your protocol and approved of it as exempt in accordance with 45 CFR 46.101(b)(2).

Your Protocol Extended Approval Code is HR2015-12-615-1/A

Type of Review: Expedited.

This permit will expire on December 5, 2016. Thereafter, continued approval is
contingent upon the annual submission of a renewal form to this office.

The CAU IRB acknowledges your timely completion of the CITI IRB Training in
Protection of Human Subjects – "Social and Behavioral Sciences Track". Your CITI
Certification is valid for two years.

If you have any questions, please contact the IRB Office or Dr. Paul I. Musey, (404)
880-6829.

Sincerely:

Paul I. Musey, Ph.D.
Chair
IRB: Human Subjects Committee

cc. Office of Sponsored Programs

223 James P. Brawley Drive, S.W. * ATLANTA, GA 30314-4391 * (404) 880-8000

Formed in 1988 by consolidation of Atlanta University, 1865 and Clark College, 1869

APPENDIX B

Social Welfare Policy Frame for Tax-exempt Organizations

States that abolished Elizabeth statutes

- 1802 Property of the former church establishment in the state had been gradually passing to the commissioners of the poor in the various countries on the death or removal of the clergyman in charge
- 1804 Charles v. Hunnicutt: “held an unincorporated monthly meeting capable of acting as a trustee for a charity
- 1820 Philadelphia Baptist Ass’n v. Hart: “the Supreme Court of the United States ...had decided that the law of charitable trusts was based on the Statue of Elizabeth and had fallen to the ground with the repeal of that Statute.

Virginia

- 1832 Gallego v. Attorney General: In Virginia “The court took the position that charitable trusts in Virginia stood on the same footing as other trusts and would be sustained or rejected like others by courts of equity.
- 1839 Trustees v. Guthrie: sought relief from the 1932 Virginia State court ruling, and in turn, the legislature “responded by passing an act which validated conveyances to trustees for local church purposes.... Validated testamentary gifts... but retained right to declare them void
- 1849 Statue reenacted and was extended to dedications of real property...and gifts of personal property; and protect...transfers to religious bodies.
- 1860 Statue amended “declaring all such gifts made since 1839 and not since invalidated by legislative action to be valid.

West Virginia

- 1873 Bible Society v. Pendleton: approved the principles [Virginia Code of 1832]

APPENDIX B

(continued)

- 1876 Bible Society v. Pendleton: “explained that its doctrine was not intended to banish charity, not to dry up the streams of charitable feelings and actions, but to control to a limited extent the manner of their operations.”

Maryland

- 1822 Dashiell v. Attorney General: decision rendered to accept the report of the 1776 Maryland for the use of its officers wherein the “Statue of Elizabeth was classed among those [statues] which had been found inapplicable.”

New York

- 1977 New York constitution: Codification of the law of trusts originated by New York...the statute abolished all trusts except as expressly authorized and modified
- 1893 Tilden Act: “provided that no charitable gift, in other respects valid under the laws of the state, should be deemed invalid... and declared that all gifts made without designating a trustee should vest in the supreme court and directed the attorney general to enforce them by proper court proceedings”

Michigan

- 1879 Methodist Church of Newark v. Clark: the 1805 Territorial Laws of Michigan stipulated “that no act of England and no act of the parliament of Great Britain shall have any force within the territory of Michigan. This action... repealed...the Statute of Elizabeth. The Statue was followed up in 1846 by “abolishing all uses and trusts except as expressly authorized and modified.”
- 1889 Penny v. Croul: With “the question....whether a gift of personal property to charity was secured under the law of the state”
- 1903 Hopkins v. Crossly: “the court reluctantly held such a gift invalid on the ground that the repeal of the Statue of Elizabeth had repealed the entire law of charities.”
- 1894 Wilson-Gorman Tariff Act: “established the requirement that tax-exempt, charitable organizations operate for charitable purposes”
- 1909 The Revenue Act: “tax exemption was granted to any corporation or association organized and operated exclusively for religious, charitable, or educational purposes, no part of the net income of which inures to the benefit of any private stockholder or individual....tax-exempt charitable organizations free of private inurnment-nonprofit” The Sixteenth Amendment granted Congress the power to levy income tax
- 1913 The Revenue Act established the modern Federal income tax system

APPENDIX C

Informed Consent Letter

Dear Sir or Madam,

My name is Renee King, and I am a full-time student matriculating in the Ph.D. Program at Clark Atlanta University Whitney M. Young, Jr., School of Social Work. Subsequent to completion of all course requirements, doctoral candidates must complete and defend their doctoral dissertation, which is the final academic requirement for the degree. I have completed all courses and have submitted my dissertation proposal. I am excited to have received approval from my Dissertation Research Committee to conduct a study on sustainability challenges confronting Social work administrators of non-profit human service organizations.

I have invited you to participate in this study because your organization's unique characteristics align very well with the research questions. This study is being conducted by survey questionnaire. All of your responses to the survey are confidential. Completion of the questionnaire will take about five minutes of your time. Please complete and return attached questionnaires to me in the stamped self-addressed-enveloped. If you have any questions regarding this study please contact me at the following email address: reneeking26@gmail.com.

Thanks in advance for your assistance.

Ivis Renee King, MSW

Ph.D. Candidate

Robert Waymer, MSW, Ph.D.

Dissertation Advisor

APPENDIX D

Nonprofit Organization Sustainability Survey

Ivis Renee King
Clark Atlanta University
School of Social Work

Section I: Demographic Information (Questions 1-7)

Instructions: Place an **X** next to the appropriate answer below. Choose only one answer for each question.

1. My gender:
1) ☐ Male 2) ☐ Female
2. My age group:
1) ☐ 18-20 2) ☐ 21-30 3) ☐ 31-40 4) ☐ 41-50 5) ☐ 51 & up
3. The one racial category that best describes me:
1) ☐ Black 2) ☐ White 3) ☐ Asian 4) ☐ Other
4. My education:
1) ☐ Less than High School 2) ☐ High School/GED 3) ☐ Some College
4) ☐ Bachelor's Degree 5) ☐ Master's Degree 6) ☐ Doctorate/Professional
5. I am a founding member of this organization:
1) ☐ Yes 2) ☐ No
6. My organization's 2015 Operating Budget:
1) ☐ Under \$25,000 - \$29,000 2) ☐ \$30,000 - \$34,999 3) ☐ \$35,000 - \$39,999
4) ☐ \$40,000 - \$44,999 5) ☐ \$45,000 - \$49,999 6) ☐ \$50,000 & over
7. Have you ever attempted to secure funding from a government source?
1) ☐ Yes 2) ☐ No

APPENDIX D

(continued)

Section II: Development Activities (Questions 8-30)

Instructions: Write the appropriate number (1 thru 4) in the blank space in front of each statement. Please respond to each statement. Think about the work you have performed for your organization.

1 =Strongly Disagree 2 = Disagree 3 = Agree 4 = Strongly Agree

I believe that...

- _____ 8. I can secure financial resources for my organization
- _____ 9. I have innovative ideas to establish a business
- _____ 10. I think out-of-the-box to obtain resources
- _____ 11. Our funding comes from one resource
- _____ 12. Our organization has challenges with resource development
- _____ 13. We have explored getting a bank loan as a funding resource
- _____ 14. The founding members understand organizational sustainability strategies

Instructions: Write the appropriate number (1 thru 4) in the blank space in front of each statement. Please respond to each statement. When responding think about the work you have performed for your organization.

1 =Strongly Disagree 2 = Disagree 3 = Agree 4 = Strongly Agree

I have secured funding from...

- _____ 15. Government contracts
- _____ 16. Program Services Revenue
- _____ 17. Fundraising events
- _____ 18. Donations
- _____ 19. Grants
- _____ 20. Bank Loan (s)
- _____ 21. Other _____ (Please specify)

Instructions: Write the appropriate number (1 thru 4) in the blank space in front of each statement. Please respond to each statement. When responding think about the work you have performed for your organization.

1 =Strongly Disagree 2 = Disagree 3 = Agree 4 = Strongly Agree

I am comfortable with writing....

- _____ 22. A flexible budget
- _____ 23. A performance budget
- _____ 24. A Boleman-Deal budget
- _____ 25. A mission statement
- _____ 26. A grant proposal
- _____ 27. A resource development plan
- _____ 28. A zero-based budget
- _____ 29. A Theory X budget
- _____ 30. An exit plan budget

APPENDIX D
(continued)

Section III: Financial Management (Questions 31-50)

Instructions: Write the appropriate number (1 thru 4) in the blank space in front of each statement. Think about the organization's financial resources.

1 = Not important 2 = Somewhat important 3 = Important 4 = Very important

How important are the funding source to your organization?

- _____ 31. Grants
- _____ 32. Revenues from program services
- _____ 33. Donations
- _____ 34. Fundraising
- _____ 35. Government contracts

Instructions: Write the appropriate number (1 thru 4) in the blank space in front of each statement. Think about the responsibility assigned to individuals in your organization.

1 = Not important 2 = Somewhat important 3 = Important 4 = Very important

How important are the following positions to financial management tasks?

- _____ 36. Founder
- _____ 37. Co-founder
- _____ 38. Secretary of the Board
- _____ 39. Treasurer
- _____ 40. Other Board Member
- _____ 41. Consultant
- _____ 42. Retained Lawyer
- _____ 43. Accountant
- _____ 44. Other _____ (Please specify)

Instructions: Write the appropriate number (1-2) in the blank space in front of each statement. Think about your organizations funding resources.

1=Yes 2=No

My organization has fee-for-service contracts with the...

- _____ 45. Division of Family and Children Services
- _____ 46. Division of Child Support
- _____ 47. Division of Juvenile Justice
- _____ 48. Department of Behavioral Health and Developmental Disabilities
- _____ 49. Division of Aging
- _____ 50. Other _____ (Please specify)

APPENDIX D (continued)

Section IV: Work Experience (Questions 51-68)

Instructions: Write the appropriate number (1 thru 4) in the blank space in front of each statement. Please respond to each statement. Think about the work experience you have had with your organization.

1 = Strongly Disagree 2 = Disagree 3 = Agree 4 = Strongly Agree

Do you agree that...?

- _____ 51. A nonprofit organization should plan to make a profit
- _____ 52. You need a lot of money to start a nonprofit
- _____ 53. You need a business degree to start a nonprofit
- _____ 54. I know where to go to get funding for a nonprofit organization
- _____ 55. I am an entrepreneur
- _____ 56. A college drop-out can start a successful nonprofit
- _____ 57. A mission statement is important in starting a nonprofit
- _____ 58. A nonprofit organization is first of all a business
- _____ 59. I have started a nonprofit organization
- _____ 60. Nonprofit organizations are considered social enterprises
- _____ 61. I prefer providing services to our clients rather than doing financial planning

Instructions: Write the appropriate number (1 thru 4) in the blank space in front of each statement. Please respond to each statement. Think about your experiences with nonprofit management.

1 = Not important 2 = Somewhat important 3 = Important 4 = Very important

Rate the importance of each of the following factors for organizational sustainability:

- _____ 62. Previous professional experience of the social work administrator
- _____ 63. Business savvy of the social work administrator
- _____ 64. Access to start-up capital
- _____ 65. To have the support of external partners who share values of your organization
- _____ 66. College classes in nonprofit management
- _____ 67. To have the support of some government officials
- _____ 68. Taking college classes in social work administration

APPENDIX E

SPSS 23.0 Program Syntax

```
TITLE 'SPSS Nonprofit Organizational Sustainability Strategies'.
SUBTITLE 'Ivis Renee King, MSW'
        'Clark Atlanta University School of Social Work'
        'DISSERTATION COMMITTEE MEMBERS'
        'Richard Lyle, PhD Chair'.
        'Robert Waymer, PhD'.
DATA LIST FIXED/
ID 1-3
GENDER 4
AGEGROUP 5
ETHNIC 6
EDUCATION 7
FOUNDING 8
BUDGET 9
ATTEMPT 10
SECURE 11
IDEAS 12
OUTOFBOX 13
ONESOURC 14
CHALLENG 15
EXPLORE 16
UNDERSTA 17
GOVCON 18
PROSERE 19
FUNDEVEN 20
DONATION 21
GRANTS 22
BANKLOAN 23
OTHER1 24
FLEXBUD 25
PERFOBUD 26
BOLEBUD 27
```

APPENDIX E
(continued)

MISSION 28
GRANTPRO 29
REDEPLAN 30
ZEROBUD 31
THEORBUD 32
EXITBUD 33
FMGRANT 34
REPROSER 35
FMDONATI 36
FMFUND 37
FMGOVCON 38
FOUNDE 39
COFOUNDE 40
SECRETAR 41
TREASUR 42
FRONTLIN 43
EXECUTIV 44
SOSERMAN 45
ACCOUNTA 46
OTHER2 47
DFCSCON 48
CHILDSUP 49
DJJCON 50
DBHDD 51
DIVAGING 52
OTHER3 53
NPOPLAN 54
MONEY 55
DEGREE 56
WHERE 57
ENTREPRE 58
DROPOUT 59
STATEMEN 60
BUSINESS 61
STARTED 62
SOCIAL 63
CLIENTS 64
EXPERIEN 65

APPENDIX E
(continued)

SAVVY 66
ACCESS 67
EXTERNAL 68
COURSES 69
OFFICIAL 70
SWADMIN 71.

VARIABLE LABELS

ID 'Survey Number'
GENDER 'Q1 My gender'
AGEGROUP 'Q2 My age group'
ETHNIC 'Q3 The one racial category that best describes me'
EDUCATION 'Q4 My education'
FOUNDING 'Q5 I am a founding member of this organization'
BUDGET 'Q6 My organization 2015 Operating Budget'
ATTEMPT 'Q7 Have you ever attempted to secure funding from a government source'
SECURE 'Q8 I can secure financial resources for my organization'
IDEAS 'Q9 I have innovative ideas to establish a business'
OUTOFBOX 'Q10 I think out-of-the-box to obtain resources'
ONESOURC 'Q11 Our funding comes from one resource'
CHALLENG 'Q12 Our organization has challenges with resource development'
EXPLORE 'Q13 We have explored getting a bank loan as a funding resource'
UNDERSTA 'Q14 The founding members understand organizational sustainability strategies'
GOVCON 'Q15 Government contracts'
PROSERE 'Q16 Program Services Revenue'
FUNDEVEN 'Q17 Fundraising events'
DONATION 'Q18 Donations'
GRANTS 'Q19 Grants'
BANKLOAN 'Q20 Bank Loan'
OTHER1 'Q21 Other'
FLEXBUD 'Q22 A flexible budget'
PERFOBUD 'Q23 A performance budget'
BOLEBUD 'Q24 A Boleman-Deal budget'
MISSION 'Q25 A mission statement'
GRANTPRO 'Q26 A grant proposal'
REDEPLAN 'Q27 A resource development plan'

APPENDIX E
(continued)

ZEROBUD 'Q28 A zero-based budget'
 THEORBUD 'Q29 A Theory X budget'
 EXITBUD 'Q30 An exit plan budget'
 FMGRANT 'Q31 Grants'
 REPROSER 'Q32 Revenues from program services'
 FMDONATI 'Q33 Donations'
 FMFUND 'Q34 Fundraising'
 FMGOVCON 'Q35 Government contracts'
 FOUNDE 'Q36 Founder'
 COFOUNDE 'Q37 Co-founder'
 SECRETAR 'Q38 Secretary of the Board'
 TREASUR 'Q39 Board Treasurer'
 FRONTLIN 'Q40 Front-line staff'
 EXECUTIV 'Q41 Executive Director'
 SOSERMAN 'Q42 Social Services Supervisor-Manager'
 ACCOUNTA 'Q43 Accountant for the organization'
 OTHER2 'Q44 Other'
 DFCSCON 'Q45 The Division of Family and Children Services'
 CHILDSUP 'Q46 The Division of Child Support'
 DJJCON 'Q47 The Division of Juvenile Justice'
 DBHDD 'Q48 The Department of Behavioral Health and Developmental Disabilities'
 DIVAGING 'Q49 The Division of Aging'
 OTHER3 'Q50 Other'
 NPOPLAN 'Q51 A nonprofit organization should plan to make a profit'
 MONEY 'Q52 You need a lot of money to start a nonprofit'
 DEGREE 'Q53 You need a business degree to start a nonprofit'
 WHERE 'Q54 You know where to go to get funding for a nonprofit organization'
 ENTREPRE 'Q55 You are an entrepreneur'
 DROPOUT 'Q56 A college dropout can start a successful nonprofit'
 STATEMEN 'Q57 A mission statement is important in starting a nonprofit'
 BUSINESS 'Q58 A nonprofit organization is first of all a business'
 STARTED 'Q59 You have started a nonprofit organization'
 SOCIAL 'Q60 Nonprofit organizations are social enterprises'
 CLIENTS 'Q61 You prefer providing services to our clients rather than doing financial planning'
 EXPERIEN 'Q62 Previous professional experience of the social work administrator'
 SAVVY 'Q63 Business savvy of the social work administrator'
 ACCESS 'Q64 Access to start-up capital'

APPENDIX E
(continued)

EXTERNAL 'Q65 To have the support of external partners who share values of your organization'

COURSES 'Q66 College courses in nonprofit management'

OFFICIAL 'Q67 To have the support of some government officials'

SWADMIN 'Q68 Taking college courses in social work administration'.

VALUE LABELS

GENDER

1 'Male'

2 'Female'/

AGEGROUP

1 '18-20'

2 '21-30'

3 '31-40'

4 '41-50'

5 '51 & up'/

ETHNIC

1 'Black'

2 'White'

3 'Hispanic'

4 'Asian'

5 'Other'/

EDUCATION

1 'Less than High School'

2 'High School- GED'

3 'Some College'

4 'Bachelor Degree'

5 'Master Degree'

6 'Doctorate-Professional Degree'/

FOUNDING

1 'Yes'

2 'No'/

BUDGET

1 'Under 25,000 - 29,000'

2 '30,000 - 34,999'

3 '35,000 - 39,999'

4 '40,000 - 44,999'

APPENDIX E
(continued)

5 '45,000 – 49,999'

6 '50,000 up/'

ATTEMPT

1 'Yes'

2 'No/'

SECURE

1 'Strongly Disagree'

2 'Disagree'

3 'Agree'

4 'Strongly Agree/'

IDEAS

1 'Strongly Disagree'

2 'Disagree'

3 'Agree'

4 'Strongly Agree/'

OUTOFBOX

1 'Strongly Disagree'

2 'Disagree'

3 'Agree'

4 'Strongly Agree/'

ONESOURC

1 'Strongly Disagree'

2 'Disagree'

3 'Agree'

4 'Strongly Agree/'

CHALLENG

1 'Strongly Disagree'

2 'Disagree'

3 'Agree'

4 'Strongly Agree/'

EXPLORE

1 'Strongly Disagree'

2 'Disagree'

3 'Agree'

4 'Strongly Agree/'

APPENDIX E
(continued)

UNDERSTA

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

GOVCON

- 1 'Yes'
- 2 'No'/'

PROSERE

- 1 'Yes'
- 2 'No'/'

FUNDEVEN

- 1 'Yes'
- 2 'No'/'

DONATION

- 1 'Yes'
- 2 'No'/'

GRANTS

- 1 'Yes'
- 2 'No'/'

BANKLOAN

- 1 'Yes'
- 2 'No'/'

OTHER1

- 1 'Yes'
- 2 'No'/'

FLEXBUD

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

PERFOBUD

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

APPENDIX E
(continued)

BOLEBUD

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

MISSION

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

GRANTPRO

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

REDEPLAN

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

ZEROBUD

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

THEORBUD

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

EXITBUD

- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'

FMGRANT

- 1 'Not important'
- 2 'Somewhat important'

APPENDIX E
(continued)

3 'Important'
4 'Very Important'/

REPROSER
1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

FMDONATI
1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

FMFUND
1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

FMGOVCON
1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

FOUNDE
1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

COFOUNDE
1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

SECRETAR
1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

TREASUR

APPENDIX E
(continued)

1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

FRONTLIN

1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

EXECUTIV

1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

SOSERMAN

1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

ACCOUNTA

1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

OTHER2

1 'Not important'
2 'Somewhat important'
3 'Important'
4 'Very Important'/

DFCSCON

1 'Yes'
2 'No'/

CHILDSUP

1 'Yes'
2 'No'/

DJJCON

1 'Yes'

APPENDIX E
(continued)

2 'No/'
DBHDD
1 'Yes'
2 'No/'
DIVAGING
1 'Yes'
2 'No/'
OTHER3
1 'Yes'
2 'No/'
NPOPLAN
1 'Strongly Disagree'
2 'Disagree'
3 'Agree'
4 'Strongly Agree/'
MONEY
1 'Strongly Disagree'
2 'Disagree'
3 'Agree'
4 'Strongly Agree/'
DEGREE
1 'Strongly Disagree'
2 'Disagree'
3 'Agree'
4 'Strongly Agree/'
WHERE
1 'Strongly Disagree'
2 'Disagree'
3 'Agree'
4 'Strongly Agree/'
ENTREPRE
1 'Strongly Disagree'
2 'Disagree'
3 'Agree'
4 'Strongly Agree/'
DROPOUT
1 'Strongly Disagree'

APPENDIX E
(continued)

- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'
- STATEMEN
- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'
- BUSINESS
- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'
- STARTED
- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'
- SOCIAL
- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'
- CLIENTS
- 1 'Strongly Disagree'
- 2 'Disagree'
- 3 'Agree'
- 4 'Strongly Agree'/'
- EXPERIEN
- 1 'Not important'
- 2 'Somewhat important'
- 3 'Important'
- 4 'Very Important'/'
- SAVVY
- 1 'Not important'
- 2 'Somewhat important'
- 3 'Important'
- 4 'Very Important'/'

APPENDIX E
(continued)

ACCESS

- 1 'Not important'
- 2 'Somewhat important'
- 3 'Important'
- 4 'Very Important'/'

EXTERNAL

- 1 'Not important'
- 2 'Somewhat important'
- 3 'Important'
- 4 'Very Important'/'

COURSES

- 1 'Not important'
- 2 'Somewhat important'
- 3 'Important'
- 4 'Very Important'/'

OFFICIAL

- 1 'Not important'
- 2 'Somewhat important'
- 3 'Important'
- 4 'Very Important'/'

SWADMIN

- 1 'Not important'
- 2 'Somewhat important'
- 3 'Important'
- 4 'Very Important'/'

RECODE FOUNDING ATTEMPT GOVCON PROSERE FUNDEVEN DONATION
GRANTS BANKLOAN OTHER1 DFCSCON CHILDSUP DJJCON DBHDD
DIVAGING OTHER3 (1=2) (2=1) INTO FOUND2 ATTEMP2
GOVCON2 PROSER2 FUND2 DONAT2 GRANT2 LOAN2 OTHER12 DFCSCON2
CHILSUP2 DJJCON2 DBHDD2 DIVAGE2 OTHER32.

VALUE LABELS

FOUND2

- 1 'No'
- 2 'Yes'/'

ATTEMP2

APPENDIX E
(continued)

1 'No'
2 'Yes'/
GOVCON2

1 'No'
2 'Yes'/
PROSER2

1 'No'
2 'Yes'/
FUND2

1 'No'
2 'Yes'/
DONAT2

1 'No'
2 'Yes'/
GRANT2

1 'No'
2 'Yes'/
LOAN2

1 'No'
2 'Yes'/
OTHER12

1 'No'
2 'Yes'/
DFCSCON2

1 'No'
2 'Yes'/
CHILSUP2

1 'No'
2 'Yes'/
DJJCON2

1 'No'
2 'Yes'/
DBHDD2

1 'No'
2 'Yes'/
DIVAGE2

1 'No'
2 'Yes'/

APPENDIX E
(continued)

OTHER32

1 'No'

2 'Yes'.

RECODE SECURE IDEAS OUTOFBOX ONESOURC CHALLENG EXPLORE
UNDERSTA FLEXBUD PERFOBUD BOLEBUD MISSION GRANTPRO
REDEPLAN ZEROBUD THEORBUD EXITBUD
NPOPLAN MONEY DEGREE WHERE ENTREPRE DROPOUT STATEMEN
BUSINESS STARTED SOCIAL CLIENTS (1 THRU 2.99=2) (3 THRU 4.99=3).

RECODE FMGRANT REPROSER FMDONATI FMFUND FMGOVCON FOUNDE
COFOUNDE SECRETAR TREASUR FRONTLIN EXECUTIV SOSERMAN
ACCOUNTA OTHER2
ENTREPRE DROPOUT STATEMEN BUSINESS STARTED SOCIAL CLIENTS
EXPERIEN SAVVY ACCESS EXTERNAL COURSES OFFICIAL SWADMIN (1
THRU 2.99=2) (3 THRU 4.99=3).

RECODE BUDGET (1 THRU 5=1) (6=2) INTO BUDGET_2.

RECODE EDUCATION (1 THRU 3=1) (4 THRU 6=2) INTO COLLGRAD.

VALUE LABELS

COLLGRAD

1 'Not a college graduate'

2 'College graduate'.

MISSING VALUES

GENDER AGEGROUP ETHNIC EDUCATION FOUNDING BUDGET ATTEMPT
SECURE IDEAS OUTOFBOX ONESOURC CHALLENG EXPLORE UNDERSTA
GOVCON PROSERE FUNDEVEN DONATION GRANTS BANKLOAN OTHER1
FLEXBUD PERFOBUD BOLEBUD MISSION GRANTPRO REDEPLAN ZEROBUD
THEORBUD EXITBUD FMGRANT REPROSER FMDONATI FMFUND
FMGOVCON FOUNDE COFOUNDE SECRETAR TREASUR FRONTLIN
EXECUTIV SOSERMAN ACCOUNTA OTHER2 DFCSCON CHILDSUP DIJCON
DBHDD DIVAGING OTHER3 NPOPLAN MONEY DEGREE WHERE ENTREPRE
DROPOUT STATEMEN BUSINESS STARTED SOCIAL CLIENTS EXPERIEN
SAVVY ACCESS EXTERNAL COURSES OFFICIAL SWADMIN COLLGRAD (0).

APPENDIX E
(continued)

BEGIN DATA

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APPENDIX E
(continued)

03825242613331213221112122042330031441111411141222222421343411342433212
END DATA.

COMPUTE BUSEXP = SUM (FOUNDING, ATTEMPT, GOVCON, PROSERE,
FUNDEVEN, DONATION, GRANTS, BANKLOAN, OTHER1, BUSINESS,
STARTED, SOCIAL, EXPERIEN, SAVVY).

COMPUTE EDUINFLU = SUM (DEGREE, DROPOUT, SWADMIN, COURSES).

COMPUTE SUSTAIN = SUM (ATTEMPT, ONESOURC, EXPLORE, UNDERSTA,
FMGRANT TO FMGOVCON, DFCSCON TO NPOPLAN, WHERE, ACCESS,
EXTERNAL).

COMPUTE FINMAN = SUM (FOUNDING, PERFOBUD, GRANTPRO, REDEPLAN,
MISSION, EXECUTIV, ACCOUNTA, FMGRANT TO OTHER2).

COMPUTE ENTREACT = SUM (SECURE TO OUTOFBOX, OFFICIAL,
EXTERNAL, ACCESS, SOCIAL, ENTREPRE, STARTED).

COMPUTE BUDPLAN = SUM (FLEXBUD, PERFOBUD, REDEPLAN, ZEROBUD,
EXITBUD).

COMPUTE INTERNAL = SUM (BOLEBUD, THEORBUD).

FREQUENCIES

/VARIABLES EDUCATION BUDGET BUDGET_2 SECURE

/NTILES = 4

/PERCENTILES = 10 20 60

/STATISTICS = DEFAULT

/STATISTICS = MODE.

FREQUENCIES

/VARIABLES GENDER AGEGROUP ETHNIC COLLGRAD

/NTILES = 4

/PERCENTILES = 10 20 60

/STATISTICS = MODE.

APPENDIX E
(continued)

FREQUENCIES

/VARIABLES IDEAS OUTOFBOX ONESOURC CHALLENG EXPLORE
UNDERSTA
/NTILES = 4
/PERCENTILES = 10 20 60
/STATISTICS = DEFAULT
/STATISTICS = MODE.

FREQUENCIES

/VARIABLES FLEXBUD PERFOBUD BOLEBUD MISSION GRANTPRO
REDEPLAN ZEROBUD THEORBUD EXITBUD
/NTILES = 4
/PERCENTILES = 10 20 60
/STATISTICS = DEFAULT
/STATISTICS = MODE.

FREQUENCIES

/VARIABLES FMGRANT REPROSER FMDONATI FMFUND FMGOVCON
/NTILES = 4
/PERCENTILES = 10 20 60
/STATISTICS = DEFAULT
/STATISTICS = MODE.

FREQUENCIES

/VARIABLES FOUNDE COFOUNDE SECRETAR TREASUR FRONTLIN
EXECUTIV
SOSERMAN ACCOUNTA OTHER2
/NTILES = 4
/PERCENTILES = 10 20 60
/STATISTICS = DEFAULT
/STATISTICS = MODE.

FREQUENCIES

/VARIABLES NPOPLAN MONEY DEGREE WHERE ENTREPRE DROPOUT
STATEMEN BUSINESS
STARTED SOCIAL CLIENTS
/NTILES = 4
/PERCENTILES = 10 20 60
/STATISTICS = DEFAULT

APPENDIX E
(continued)

/STATISTICS = MODE.

FREQUENCIES

/VARIABLES EXPERIEN SAVVY ACCESS EXTERNAL COURSES OFFICIAL
SWADMIN

/NTILES = 4

/PERCENTILES = 10 20 60

/STATISTICS = DEFAULT

/STATISTICS = MODE.

FREQUENCIES

/VARIABLES FOUND2 ATTEMP2 GOVCON2 PROSER2 FUND2 DONAT2
GRANT2 LOAN2 OTHER12 DFCSCON2 CHILSUP2 DJJCON2 DBHDD2 DIVAGE2
OTHER32

/NTILES = 4

/PERCENTILES = 10 20 60

/STATISTICS = DEFAULT

/STATISTICS =MODE.

FREQUENCIES

/VARIABLES FINMAN BUSEXP EDUINFLU SUSTAIN BUDPLAN INTERNAL

/NTILES = 4

/PERCENTILES = 10 20 60

/STATISTICS = DEFAULT

/STATISTICS = MODE.

FREQUENCIES

/VARIABLES GOVCON PROSERE FUNDEVEN DONATION GRANTS

BANKLOAN OTHER1

DFCSCON CHILDSUP DJJCON DBHDD DIVAGING OTHER2

/NTILES =4

/PERCENTILES = 10 20 60

/STATISTICS =MODE.

CORRELATIONS BUDGET FINMAN

/PRINT = ONETAIL NOSIG.

CORRELATIONS BUDGET SUSTAIN

/PRINT = ONETAIL NOSIG.

APPENDIX E
(continued)

CORRELATIONS BUDGET BUSEXP
/PRINT = ONETAIL NOSIG.

CORRELATIONS ATTEMPT GOVCON
/PRINT = ONETAIL NOSIG.

CORRELATIONS ATTEMPT PROSERE
/PRINT = ONETAIL NOSIG.

CORRELATIONS ATTEMPT FUNDEVEN
/PRINT = ONETAIL NOSIG.

CORRELATIONS ATTEMPT DONATION
/PRINT = ONETAIL NOSIG.

CORRELATIONS ATTEMPT GRANTS
/PRINT = ONETAIL NOSIG.

CORRELATIONS ATTEMPT BANKLOAN
/PRINT = ONETAIL NOSIG.

CORRELATIONS BUDGET_2 GOVCON

/PRINT = ONETAIL NOSIG.

CORRELATIONS BUDGET_2 PROSERE
/PRINT = ONETAIL NOSIG.

CORRELATIONS BUDGET_2 FUNDEVEN
/PRINT = ONETAIL NOSIG.

CORRELATIONS BUDGET_2 DONATION
/PRINT = ONETAIL NOSIG.

CORRELATIONS BUDGET_2 GRANTS
/PRINT = ONETAIL NOSIG.

CORRELATIONS BUDGET_2 BANKLOAN
/PRINT = ONETAIL NOSIG.

APPENDIX F

Grouped Survey Questions Computed for Scales

Table F1

Scale Questions: Business Experience

Variable Label	Question
FOUNDING	I am a founding member of this organization
ATTEMPT	Have you ever attempted to secure funding from a government source?
GOVCON	I have secured funding from government contracts
PROSERE	I have secured funding from program services revenue
FUNDEVEN	I have secured funding from fundraising events
DONATION	I have secured funding from donations
GRANT	I have secured funding from grants
BANKLOAN	I have secured funding from bank loan
OTHER1	I have secured funding from other sources
BUSINESS	A nonprofit organization is first of all a business
STARTED	Have you started a nonprofit organization
EXPERIENCE	How important is previous professional experience of social work administrator for organizational sustainability?
SAVVY	How important is business savvy of the social work administrator for organizational sustainability?

Table F2

Scale Questions: Budget Planning

Variable Label	Question
ATTEMPT	Have you ever attempted to secure funding from a government source?
FLEXBUD	I am comfortable with writing a flexible budget.
PERFOBUD	I am comfortable with writing a performance budget.
REDEPLAN	I am comfortable with writing a resource development plan budget.
ZEROBUD	I am comfortable with writing a zero based budget.
EXITBUD	I am comfortable with writing a exit budget.

APPENDIX F
(continued)

Table F3

Scale Questions: Nonprofit Organizational sustainability

Variable Label	Question
ATTEMPT	Have you ever attempted to secure funding from a government source?
ONESOURCE	Our funding comes from one source.
EXPLORE	We have explored getting a bank loan as a funding resource.
UNDERSTA	The founding members understand organizational sustainability strategies.
FMGRANT	How important are the funding source [Grants]?
REPROSER	How important are the funding source [Revenue from program services]?
FMDONATI	How important are the funding source [Donations]?
FMFUND	How important are the funding source [Fundraising]?
FMGOVCON	How important are the funding source [Government contracts]?
DFCSCON	My organization has a fee-for-service contract with [Division of Family and Children Services]
CHILDSUP	My organization has a fee-for-service contract with [Division of Child Support]
DJJCON	My organization has a fee-for-service contract with [Division of Juvenile Justice]
DBHDD	My organization has a fee-for-service contract with [Department of Behavioral Health and Developmental Disabilities]
DIVAGING	My organization has a fee-for-service contract with [Division of Aging]
OTHER3	My organization has a fee-for-service contract with [Other]
ACCESS	How important is [access to start-up capital] for organizational sustainability?
EXTERNAL	How important is [support of external partners who share values of your organization] for organizational sustainability?

APPENDIX F
(continued)

Table F4

Scale Questions: Entrepreneurial Activities

Variable Label	Question
SECURE	I can secure financial resources for my organization
IDEAS	I have innovative ideas to establish a business
OUTOFBOX	I think out-of-the-box to obtain resources
ENTREPRE	How important is previous professional experience of the social work administrator?
STARTED	Have you started a nonprofit organization?

Table F5

Scale Questions: Nonprofit Organization Financial Knowledge Management

Variable Label	Question
FOUNDING	My Organization's 2015 Operating budget?
FMGRANT	How important are the funding source [Grants]?
REPROSER	How important are the funding source [Revenue from program services]?
FMDONATI	How important are the funding source [Donations]?
FMFUND	How important are the funding source [Fundraising]?
FMGOVCON	How important are the funding source [Government contracts]?
PERFOBUD	I am comfortable with writing [a performance budget]
MISSION	I am comfortable with writing [a mission statement]
GRANTPRO	I am comfortable with writing [a grant proposal]
REDEPLAN	I am comfortable with writing [a resource development plan]
TREASURE	How important is [Board Treasurer] to financial management tasks?
EXECTIV	How important is [Executive Director] to financial management tasks?
ACCOUNTA	How important is [Accountant] to financial management tasks?

APPENDIX F
(continued)

Table F6

Scale Questions: Educational Influence Scale

Variable Label	Question
DEGREE	Do you agree that you need a business degree to start a nonprofit?
DROPOUT	Do you agree that a college dropout can start a successful nonprofit
SWADMIN	How important is [taking college courses in social work administration for organizational sustainability?]
COURSES	How important is taking [college courses in nonprofit management?]

APPENDIX G

Variables Frequency Tables

Table G1

Development Activities: I believe that...

Question	N	Percent:	Percent: Agree	Mean Disagree	Std. Dev.
I can secure financial resources for my organization	34	91	9	2.91	.288
I have innovative ideas to establish a business	35	83	17	2.83	.382
I think out-of-the-box to obtain resources	34	80	20	2.80	.406
Our funding comes from one resource	35	14	86	2.14	.355
Our organization has challenges with resource development	34	60	40	2.60	.497
We have explored getting a bank loan as a funding resource	34	14	86	2.14	2.84
The founding members understand organization sustainability strategies	33	85	15	.355	.359

APPENDIX G
(continued)

Table G2

Development Activities I have secured funding from...

Question	N	Percent: Yes	Percent: No
Government contracts	37	22	78
Program Services Revenue	37	27	73
Fundraising events	36	78	22
Donations	37	95	5
Grants	37	59	41
Bank Loan (s)	37	10	89
Other resource	17	35	65

Table G3

Development Activities: I am comfortable with writing....

Value	Frequency	Percent: Agree	Percent: Disagree	Mean	Std. Dev.
A flexible budget	37	81	19	2.81	.397
A performance budget	37	68	32	2.68	.475
A Boleman-Deal budget	27	11	89	2.11	.320
A mission statement	36	86	14	2.86	.351
A grant proposal	36	72	28	2.72	.454
A resource development plan	36	63	37	2.63	.490
A zero-based budget	35	57	43	2.57	.502
A Theory X budget	29	10	90	2.10	.310
An exit plan budget	32	31	69	2.31	.471

APPENDIX G
(continued)

Table G4

Financial Management: How important are the funding source to your organization?					
Value	Frequency	Percent: Not Important	Percent: Important	Mean	Std. Dev.
Grants	37	62	38	2.62	.492
Program Services Revenue	37	62	38	2.38	.492
Donations	38	5	95	2.95	.226
Fundraising	37	22	78	2.78	.417
Government contracts	37	81	19	2.19	.397

Table G5

Financial Management: How important are the following positions?					
Value	Frequency	Percent: Not Important	Percent: Important	Mean	Std. Dev.
Founder	36	28	72	2.72	.454
Co-founder	33	58	42	2.42	.502
Secretary of the Board	38	66	34	2.34	.481
Board Treasurer	38	29	71	2.71	.460
Front-line staff	36	67	33	2.33	.478
Executive Director	38	16	84	2.84	.370
Social Services Manager	33	76	24	2.24	.435
Accountant	36	22	79	2.78	.422
Other	8	75	25	2.25	.463

APPENDIX G
(continued)

Table G6

Financial Management: **My organization has fee-for-service contracts with the...**

Value	Frequency	Percent: Yes	Percent: No	Mean	Std. Dev.
Division of Family and Children Services	36	8	92	1.08	.280
Division of Child Support	36	6	94	1.06	.232
Division of Juvenile Justice	36	6	94	1.06	.232
Department of Behavioral Health and Developmental Disabilities	36	14	86	1.14	.351
Division of Aging	35	9	91	1.09	.284
Other	12	25	75	1.25	.452

(continued)

Table G7

Work Experience: **Do you agree that...?**

Value	Frequency	Percent: Agree	Percent: Disagree	Mean	Std. Dev.
A nonprofit organization should plan to make a profit	36	56	44	2.56	.504
You need a lot of money to start a nonprofit	37	19	81	2.19	.397
You need a business degree to start a nonprofit	38	5	95	2.05	.226
You know where to go to get funding for a nonprofit organization	38	66	34	2.66	.481
You are an entrepreneur	38	79	21	2.79	.413
A college drop-out can start a successful nonprofit	38	90	10	2.89	.311
A mission statement is important in starting a nonprofit	38	100	00	3.00	.000
A nonprofit organization is first of all a business	36	64	36	2.64	.487
I have started a nonprofit organization	38	74	26	2.74	.446
Nonprofit organizations are social enterprises	37	68	32	2.68	.475
You prefer providing services to our clients rather than doing financial planning	36	81	19	2.81	.401

APPENDIX G

(continued)

Table G8

Work Experience: **Do you agree that...?**

Value	Frequency	Percent: Not Important	Percent: Important	Mean	Std. Dev.
Previous professional experience of the social work administrator	34	53	47	2.47	.507
Business savvy of the social work administrator	34	38	62	2.62	.493
Access to start-up capital	36	28	72	2.72	.454
To have the support of external partners who share values of your organization	36	8	92	2.92	.280
College classes in nonprofit management	36	67	33	2.33	.478
To have the support of some government officials	36	67	33	2.33	.478
Taking college classes in social work administration	36	72	28	2.28	.454

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